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COLLECTIVE BARGAINING AGREEMENT

Between

**The Broward Teachers Union
Education Professionals**

And

**The School Board of Broward County,
Florida**

2019-2020 School Year

August 16, 2019 — August 15, 2022

G. **Salary/Hourly Rate/Extra Pay:**

1. The salary of any employee employed in excess of the 196 day work year shall be computed at a daily rate of 1/196 of the employee's basic annual contracted salary times the number of days employed. The salary of an employee in summer school shall be computed on an hourly rate based on 1/196 of the employee's regular annual contracted salary divided by 7.5 times the number of hours worked. One fourth (1/4) hour of planning time on campus with pay shall be counted per hour of student contact time in computing the total hours worked per day, provided that no employee shall be assigned fewer than two (2) hours of student contact time.

Exceptions may be made for participation in Board-approved local, state or federal projects or programs on a voluntary basis beyond the normal workday or calendar. Employees who volunteer to work programs beyond the workday/workyear shall be informed in writing of the compensation, duration of the program, proposed pay date, prior to the beginning of the assignment. Such employees may not grieve the level of compensation provided that said compensation is the amount stated in the notice signed by the employee.

2. **Extra Pay:** Teachers who teach an extra period shall receive \$6,000. Any such teacher shall receive the fixed supplement prorated over the school year. An extra period shall mean teaching one (1) class more than is required under the adopted school schedule. A teacher absent without leave shall not receive said pay. Said teacher who is on sick leave will be paid for all the hours in his/her regularly scheduled day. An employee's sick leave balance shall be reduced by an amount that reflects the employee's regularly scheduled day. A one (1) day reduction shall not exceed the monthly accrual rate. Employees hired to teach for the District's virtual school for less than full time shall be compensated at their hourly rate and treated in a manner consistent with those teachers teaching an extra period above and beyond a regular teaching load.
3. Teaching time that generates a payment under subsection 2 above shall not generate a payment under Article Five, Section E of this Agreement.

- H. **Special Program Experience:** Recognized programs including Peace Corps, VISTA, shall be uniformly accepted in lieu of teaching experience if related to the assigned position provided, except for Peace Corps and

Agreement between

The

School Board of Citrus County

And the

Citrus County Education Association
(Instructional)

2019 - 2022

D. EXTENDED SCHOOL YEAR

The following calculation shall be used to determine extended school year compensation:

Individual Annual Contract rate divided by 196 days = Daily rate

Daily rate divided by 7-3/4 hours (school day) = Hourly rate

Hourly rate x hours worked = Salary

Hours worked, and planning periods of reasonable duration will be set by each administrator who has an extended school year program.

- E. Upon Mutual agreement between the bargaining unit member and the Administrator/Supervisor, the employees may be scheduled to work beyond their contracted days. Employees shall be compensated at their regular rate of pay for all days worked beyond their contracted days, unless otherwise outlined on the Extra Duty Rates of Pay Chart. This does not preclude employees from attending trainings on their own time without compensation.

F. HOME BOUND

Teachers ~~of the~~ home bound students shall be paid at their hourly rate.

G. AFTER SCHOOL ASSISTANCE PROGRAM (ASAP)

1. Voluntary (at \$12.00/hr. plus benefits)
2. Make all reasonable effort not to exceed a student-teacher ratio of 9 to 1.

[illegible]

CONTRACT

**between the
MIAMI-DADE COUNTY PUBLIC SCHOOLS
and the
UNITED TEACHERS OF DADE**

(Effective July 1, 2020 through June 30, 2023)



UNITED TEACHERS OF DADE



ARTICLE XX -- TEACHING CONDITIONS

Section 1. Pre-School Work Period

The pre-school work period for new teachers shall not exceed nine days.

Section 2. Work Year

For all employees not new to M-DCPS, the work year shall not exceed four workdays prior to the students' first day of school.

For teachers, the work year shall not exceed three workdays after the students' last day of school.

In no event, however, shall the number of "days worked" in any school year under this work calendar be more than the number of "days worked" under the previous calendar.

Section 3. Workday

- A. The employee workday shall be seven hours and five minutes for employees at the elementary level, including Pre-K, and seven hours and 20 minutes for employees at the secondary and adult education levels. The workday shall include lunch and planning/preparation period.

In case of serious emergencies, such as school-wide disruptions which affect the safety and welfare of the student body, employees may be required by the principal to stay longer than the ordinary workday in order to assist in supervising students. The principal or supervising administrator shall make every effort to resolve the emergency as quickly as possible.

In no case shall teachers be required to remain longer than one hour beyond the regular workday.

The workday shall include a maximum of five teaching periods for secondary school teachers.

- B. The starting and dismissal time for students shall be established by the Board, provided that no change in schedule will increase the weekly number of hours teachers are presently assigned to teach students.
- C. In the case of late arrival or early departure from the work location, an employee present more than one-fourth and less than three-fourths of the workday is considered as having worked one-half day; and an employee present three-fourths or more of the workday is considered as having worked a full day, upon prior notification and approval by the principal or the supervising administrator where no principal exists.
- D. The use of sign-in and sign-out sheets is authorized for payroll purposes only, and the only handwritten marks permitted on the sign-in sheets while posted are the employee's initials and/or a code indicating that the employee is absent. Under no circumstances shall highlighting or circling be used. Employees are expected to sign in upon arrival to the school site. The use of time clocks and similar devices is prohibited, except for hourly employees.

COLLECTIVE BARGAINING AGREEMENT

BETWEEN

DUVAL TEACHERS UNITED

AND

DUVAL COUNTY SCHOOL BOARD

2017-2020

TEACHERS

APPENDIX A – SALARY SCHEDULE

2017-2018

Teacher (Grandfather) 196 Days/7.33 Hours Daily Pay Scale TA

| GRADE | 01 BACHELORS | | 02 MASTERS | | 03 SPECIALIST | | 04 DOCTORATE | |
|-------|-----------------|----------|---------------|----------|------------------|----------|-----------------|----------|
| Level | Annual | Hourly | Annual | Hourly | Annual | Hourly | Annual | Hourly |
| 1* | 39,500 | 27.49394 | | | | | | |
| 2* | 39,500 | 27.49394 | | | | | | |
| 3* | 39,500 | 27.49394 | | | | | | |
| 4* | 39,800 | 27.70276 | | | | | | |
| 5* | 40,300 | 28.05078 | | | | | | |
| 6* | 40,800 | 28.39881 | | | | | | |
| 7* | 41,300 | 28.74683 | | | | | | |
| 8 | 41,800 | 29.09486 | 43,000 | 29.93012 | 44,400 | 30.90459 | 45,900 | 31.94866 |
| 9 | 42,300 | 29.44288 | 43,500 | 30.27814 | 44,900 | 31.25261 | 46,400 | 32.29668 |
| 10 | 42,800 | 29.79091 | 44,000 | 30.62617 | 45,650 | 31.77465 | 47,150 | 32.81872 |
| 11 | 43,550 | 30.31294 | 44,750 | 31.14820 | 46,400 | 32.29668 | 47,900 | 33.34076 |
| 12 | 44,300 | 30.83498 | 45,500 | 31.67024 | 47,150 | 32.81872 | 48,900 | 34.03681 |
| 13 | 45,050 | 31.35702 | 46,250 | 32.19228 | 47,900 | 33.34076 | 49,900 | 34.73286 |
| 14 | 45,800 | 31.87905 | 47,000 | 32.71431 | 48,900 | 34.03681 | 50,900 | 35.42891 |
| 15 | 46,800 | 32.57510 | 48,000 | 33.41036 | 50,400 | 35.08088 | 51,900 | 36.12495 |
| 16 | 47,800 | 33.27115 | 49,000 | 34.10641 | 51,900 | 36.12495 | 52,900 | 36.82100 |
| 17 | 48,800 | 33.96720 | 50,000 | 34.80246 | 53,400 | 37.16903 | 53,900 | 37.51705 |
| 18 | 49,800 | 34.66325 | 51,500 | 35.84654 | 54,900 | 38.21310 | 55,400 | 38.56113 |
| 19 | 50,800 | 35.35930 | 53,000 | 36.89061 | 56,400 | 39.25718 | 56,900 | 39.60520 |
| 20 | 52,300 | 36.40337 | 55,000 | 38.28271 | 57,900 | 40.30125 | 58,400 | 40.64927 |
| 21 | 53,801 | 37.44814 | 57,000 | 39.67481 | 59,400 | 41.34532 | 60,400 | 42.04137 |
| 22 | 55,801 | 38.84024 | 59,000 | 41.06690 | 60,900 | 42.38940 | 62,400 | 43.43347 |
| 23 | 57,801 | 40.23234 | 61,000 | 42.45900 | 62,400 | 43.43347 | 64,400 | 44.82557 |
| 24 | 59,801 | 41.62444 | 63,000 | 43.85110 | 64,400 | 44.82557 | 66,400 | 46.21767 |
| 25 | 61,801 | 43.01654 | 65,000 | 45.24320 | 66,400 | 46.21767 | 68,400 | 47.60977 |
| 26 | 63,801 | 44.40864 | 67,000 | 46.63530 | 68,400 | 47.60977 | 70,400 | 49.00187 |
| 27 | 65,801 | 45.80074 | 69,000 | 48.02740 | 70,400 | 49.00187 | 72,400 | 50.39396 |
| 95 | 67,801 | 47.19283 | 71,000 | 49.41949 | 72,400 | 50.39396 | 74,400 | 51.78606 |

* Denotes new hires placed on the performance pay teacher salary schedule.

Level Movement - A teacher who worked one (1) day more than one-half the previous work year in his/her position in Duval County shall advance one level on the salary schedule

Teachers on Level 95 for School year 16-17 will receive a \$ 500.00 supplement

Level 95 is for incumbents only who worked one day more than half the prior school year.

Salary Schedule effective July 1, 2017.

APPENDIX A - SALARY- SCHEDULE CONT'D

2017-2018

Teacher (Performance Pay)

196 Days/7.33 Hours Daily

Pay Scale TC

| | Min | Max |
|----------|--------|--------|
| Tier I | 39,500 | 41,800 |
| Tier II | 41,801 | 45,300 |
| Tier III | 45,301 | 50,300 |
| Tier IV | 50,301 | 59,301 |
| Tier V | 59,302 | 74,400 |

Advanced Degrees: Teachers hired on or after July 1, 2011, who hold an advanced degree in their area of certification shall be compensated at the highest degree level in the form of an annual Advanced Degree Supplement as follows:

| | | |
|----------------------------------|------------------------------------|-----------------------------------|
| Master's Degree - \$1,000 | Specialist Degree - \$1,200 | Doctorate Degree - \$1,500 |
|----------------------------------|------------------------------------|-----------------------------------|

Teachers hired prior to July 1, 2011 who elect to convert to the Performance Pay Schedule, will be paid the appropriate advanced degree supplement as stated above.

Placement on the Performance Salary Schedule

Annual Contract Employees – Employees on annual contract as of July 1, 2014 shall be automatically placed on the performance based salary schedule as required by law. Placement shall be made based on the employee's then current salary from the Grandfather Salary Schedule. **Total Salary is calculated as follows: Base Salary (Originally from the Grandfather Salary Schedule) plus all earned performance incentives since July 1, 2015. Any eligible supplements are paid in addition to total salary.**

Newly Hired Employees – Beginning July 1, 2015, initial salary placement for newly hired teachers on the Performance Based salary schedule shall be determined based on his/her years of full-time teacher experience as set forth in the approved Teacher Salary schedule. Each year of creditable, verified teaching experience shall correspond to the equivalent salary available to an equally experienced teacher on the Grandfathered Salary Schedule, not to exceed the maximum allowable. Once established, the teacher shall be placed on Performance Schedule at the established salary.

Current Non-Instructional Employees – Current district employees not in an instructional position as of July 1, 2015 (but who were formerly in a district instructional position) who are later reassigned to an instructional position shall be assigned to the Grandfather Salary Schedule. Such employees shall be permitted to elect into the Performance Base schedule within 30 days of his/her reassignment.

Authorized Leave - Teachers who have continuing contract status or tenure who are on authorized leave during an authorized election period shall be permitted to elect into the PBS schedule within 30 days of his/her reassignment. This provision shall not apply to employees on unauthorized leave who return after July 1, 2014.

Employees who are placed on or opt onto the Performance Salary Schedule shall not be eligible to return to the Grandfather Salary Schedule.

Salary Progression

Eligible teachers assigned to the Performance Salary Schedule will receive an annual performance increase.—Teachers rated as Highly Effective (HE) shall receive a performance increase of \$2,001 and teachers rated as Effective (E) shall receive a performance increase of \$1,000.50. Teachers with performance ratings of less than Effective (E) will not be eligible for Performance increases and shall retain the same salary.

Salary Schedule effective July 1, 2017.

APPENDIX A - SALARY- SCHEDULE CONT'D

2017-2018

Teacher - Job Share (Grandfather)

99 Days/7.33 Hours Daily

Pay Scale TJ

| GRADE | 01 | | 02 | | 03 | | 04 | |
|-------|-----------|----------|---------|----------|------------|----------|-----------|----------|
| | BACHELORS | | MASTERS | | SPECIALIST | | DOCTORATE | |
| Level | Annual | Hourly | Annual | Hourly | Annual | Hourly | Annual | Hourly |
| 1* | 19,952 | 27.49394 | | | | | | |
| 2* | 19,952 | 27.49394 | | | | | | |
| 3* | 19,952 | 27.49394 | | | | | | |
| 4* | 20,103 | 27.70276 | | | | | | |
| 5* | 20,356 | 28.05078 | | | | | | |
| 6* | 20,608 | 28.39881 | | | | | | |
| 7* | 20,861 | 28.74683 | | | | | | |
| 8 | 21,113 | 29.09486 | 21,719 | 29.93012 | 22,427 | 30.90459 | 23,184 | 31.94866 |
| 9 | 21,366 | 29.44288 | 21,972 | 30.27814 | 22,679 | 31.25261 | 23,437 | 32.29668 |
| 10 | 21,618 | 29.79091 | 22,224 | 30.62617 | 23,058 | 31.77465 | 23,816 | 32.81872 |
| 11 | 21,997 | 30.31294 | 22,603 | 31.14820 | 23,437 | 32.29668 | 24,194 | 33.34076 |
| 12 | 22,376 | 30.83498 | 22,982 | 31.67024 | 23,816 | 32.81872 | 24,699 | 34.03681 |
| 13 | 22,755 | 31.35702 | 23,361 | 32.19228 | 24,194 | 33.34076 | 25,205 | 34.73286 |
| 14 | 23,134 | 31.87905 | 23,740 | 32.71431 | 24,699 | 34.03681 | 25,710 | 35.42891 |
| 15 | 23,639 | 32.57510 | 24,245 | 33.41036 | 25,457 | 35.08088 | 26,215 | 36.12495 |
| 16 | 24,144 | 33.27115 | 24,750 | 34.10641 | 26,215 | 36.12495 | 26,720 | 36.82100 |
| 17 | 24,649 | 33.96720 | 25,255 | 34.80246 | 26,972 | 37.16903 | 27,225 | 37.51705 |
| 18 | 25,154 | 34.66325 | 26,013 | 35.84654 | 27,730 | 38.21310 | 27,983 | 38.56113 |
| 19 | 25,659 | 35.35930 | 26,770 | 36.89061 | 28,488 | 39.25718 | 28,740 | 39.60520 |
| 20 | 26,417 | 36.40337 | 27,781 | 38.28271 | 29,245 | 40.30125 | 29,498 | 40.64927 |
| 21 | 27,175 | 37.44814 | 28,791 | 39.67481 | 30,003 | 41.34532 | 30,508 | 42.04137 |
| 22 | 28,185 | 38.84024 | 29,801 | 41.06690 | 30,761 | 42.38940 | 31,518 | 43.43347 |
| 23 | 29,195 | 40.23234 | 30,811 | 42.45900 | 31,518 | 43.43347 | 32,529 | 44.82557 |
| 24 | 30,206 | 41.62444 | 31,821 | 43.85110 | 32,529 | 44.82557 | 33,539 | 46.21767 |
| 25 | 31,216 | 43.01654 | 32,832 | 45.24320 | 33,539 | 46.21767 | 34,549 | 47.60977 |
| 26 | 32,226 | 44.40864 | 33,842 | 46.63530 | 34,549 | 47.60977 | 35,559 | 49.00187 |
| 27 | 33,236 | 45.80074 | 34,852 | 48.02740 | 35,559 | 49.00187 | 36,569 | 50.39396 |
| 95 | 34,246 | 47.19283 | 35,862 | 49.41949 | 36,569 | 50.39396 | 37,580 | 51.78606 |

* Denotes new hires placed on the performance pay teacher salary schedule.

Level Movement - A teacher who worked one (1) day more than one-half the previous work year in his/her position in Duval County shall advance one level on the salary schedule

Teachers on Level 95 for School year 16-17 will receive a \$ 250.00 supplement

Level 95 is for incumbents only who worked one day more than half the prior school year.

Salary Schedule effective July 1, 2017.

APPENDIX A - SALARY- SCHEDULE CONT'D

2017-2018

Teacher - Job Share (Performance Pay)

99 Days/7.33 Hours Daily

Pay Scale JT

| | Min | Max |
|----------|--------|--------|
| Tier I | 19,948 | 23,550 |
| Tier II | 23,551 | 27,050 |
| Tier III | 27,051 | 30,050 |
| Tier IV | 30,051 | 34,051 |
| Tier V | 34,052 | 37,577 |

Advanced Degrees: Teachers hired on or after July 1, 2011, who hold an advanced degree in their area of certification shall be compensated at the highest degree level in the form of an annual Advanced Degree Supplement as follows:

| | | |
|-------------------------|---------------------------|--------------------------|
| Master's Degree - \$500 | Specialist Degree - \$600 | Doctorate Degree - \$750 |
|-------------------------|---------------------------|--------------------------|

Teachers hired prior to July 1, 2011 who elect to convert to the Performance Pay Schedule, will be paid the appropriate advanced degree supplement as stated above.

Placement on the Performance Salary Schedule

Annual Contract Employees – Employees on annual contract as of July 1, 2014 shall be automatically placed on the performance based salary schedule as required by law. Placement shall be made based on the employee's then current salary from the Grandfather Salary Schedule. **Total Salary is calculated as follows: Base Salary (Originally from the Grandfather Salary Schedule) plus all earned performance incentives since July 1, 2015. Any eligible supplements are paid in addition to total salary.**

Newly Hired Employees – Beginning July 1, 2015, initial salary placement for newly hired teachers on the Performance Based salary schedule shall be determined based on his/her years of full-time teacher experience as set forth in the approved Teacher Salary schedule. Each year of creditable, verified teaching experience shall correspond to the equivalent salary available to an equally experienced teacher on the Grandfathered Salary Schedule, not to exceed the maximum allowable. Once established, the teacher shall be placed on Performance Schedule at the established salary.

Current Non-Instructional Employees – Current district employees not in an instructional position as of July 1, 2015 (but who were formerly in a district instructional position) who are later reassigned to an instructional position shall be assigned to the Grandfather Salary Schedule. Such employees shall be permitted to elect into the Performance Base schedule within 30 days of his/her reassignment.

Authorized Leave - Teachers who have continuing contract status or tenure who are on authorized leave during an authorized election period shall be permitted to elect into the PBS schedule within 30 days of his/her reassignment. This provision shall not apply to employees on unauthorized leave who return after July 1, 2014.

Employees who are placed on or opt onto the Performance Salary Schedule shall not be eligible to return to the Grandfather Salary Schedule.

Salary Progression

Eligible teachers assigned to the Performance Salary Schedule will receive an annual performance increase. Teachers rated as Highly Effective (HE) shall receive a performance increase of \$2,001 and teachers rated as Effective (E) shall receive a performance increase of \$1,000.50. Teachers with performance ratings of less than Effective (E) will not be eligible for Performance increases and shall retain the same salary.

Salary Schedule effective July 1, 2017.

**APPENDIX A - SALARY- SCHEDULE CONT'D
2017-2018**

**Teacher 12 Month Alternative (Grandfather)
241 Days/7.33 Hours Daily
Pay Scale TV**

| GRADE 01 | | |
|---------------------|---------------|---------------|
| Level | Annual | Hourly |
| 1 | 42,530 | 24.17576 |
| 2 | 43,280 | 24.60209 |
| 3 | 44,030 | 25.02842 |
| 4 | 44,780 | 25.45475 |
| 5 | 45,780 | 26.02319 |
| 6 | 46,782 | 26.59277 |
| 7 | 48,280 | 27.44429 |
| 8 | 49,780 | 28.29695 |
| 9 | 51,280 | 29.14961 |
| 10 | 52,780 | 30.00227 |
| 11 | 54,280 | 30.85493 |
| 12 | 55,780 | 31.70759 |
| 13 | 57,530 | 32.70236 |
| 14 | 59,280 | 33.69714 |
| 15 | 61,030 | 34.69191 |
| 16 | 63,030 | 35.82879 |
| 17 | 65,030 | 36.96567 |
| 18 | 67,030 | 38.10255 |
| 19 | 69,030 | 39.23943 |
| 20 | 71,030 | 40.37631 |
| 21 | 73,030 | 41.51319 |
| 22 | 75,030 | 42.65007 |
| 95 | 77,030 | 43.78695 |

A teacher who worked one day more than half the previous school year in his/her position shall advance one step on the salary schedule.

Teachers on Level 95 for School year 16-17, will receive a \$500.00 supplement

Advanced Degrees: Teachers hired on or after July 1, 2011, who hold an advanced degree in their area of certification shall be compensated at the highest degree level in the form of an annual Advanced Degree Supplement as follows:

| | | |
|----------------------------------|------------------------------------|-----------------------------------|
| Master's Degree - \$1,000 | Specialist Degree - \$1,200 | Doctorate Degree - \$1,500 |
|----------------------------------|------------------------------------|-----------------------------------|

Advanced Degrees: Teachers hired prior to July 1, 2011, who hold a Professional Services Contract (PSC), and who hold an advanced degree shall be paid one Advanced Degree supplement for the highest degree level obtained.

Salary Schedule effective July 1, 2017.

APPENDIX A - SALARY- SCHEDULE CONT'D
2017-2018

Teacher 12 Month Alternative (Performance Pay)
240 Days/7.33 Hours Daily
Pay Scale TX

| | Min | Max |
|-----------------|---------------|---------------|
| Tier I | 42,530 | 46,800 |
| Tier II | 46,801 | 53,300 |
| Tier III | 53,301 | 61,300 |
| Tier IV | 61,301 | 69,301 |
| Tier V | 69,302 | 77,030 |

Advanced Degrees: Teachers hired on or after July 1, 2011, who hold an advanced degree in their area of certification shall be compensated at the highest degree level in the form of an annual Advanced Degree Supplement as follows:

| | | |
|----------------------------------|------------------------------------|-----------------------------------|
| Master's Degree - \$1,000 | Specialist Degree - \$1,200 | Doctorate Degree - \$1,500 |
|----------------------------------|------------------------------------|-----------------------------------|

Teachers hired prior to July 1, 2011 who elect to convert to the Performance Pay Schedule, will be paid the appropriate advanced degree supplement as stated above.

Placement on the Performance Salary Schedule

Annual Contract Employees – Employees on annual contract as of July 1, 2014 shall be automatically placed on the performance based salary schedule as required by law. Placement shall be made based on the employee's then current salary from the Grandfather Salary Schedule. **Total Salary is calculated as follows: Base Salary (Originally from the Grandfather Salary Schedule) plus all earned performance incentives since July 1, 2015. Any eligible supplements are paid in addition to total salary.**

Newly Hired Employees – Beginning July 1, 2015, initial salary placement for newly hired teachers on the Performance Based salary schedule shall be determined based on his/her years of full-time teacher experience as set forth in the approved Teacher Salary schedule. Each year of creditable, verified teaching experience shall correspond to the equivalent salary available to an equally experienced teacher on the Grandfathered Salary Schedule, not to exceed the maximum allowable. Once established, the teacher shall be placed on Performance Schedule at the established salary.

Current Non-Instructional Employees – Current district employees not in an instructional position as of July 1, 2015 (but who were formerly in a district instructional position) who are later reassigned to an instructional position shall be assigned to the Grandfather Salary Schedule. Such employees shall be permitted to elect into the Performance Base schedule within 30 days of his/her reassignment.

Authorized Leave - Teachers who have continuing contract status or tenure who are on authorized leave during an authorized election period shall be permitted to elect into the PBS schedule within 30 days of his/her reassignment. This provision shall not apply to employees on unauthorized leave who return after July 1, 2014.

Employees who are placed on or opt onto the Performance Salary Schedule shall not be eligible to return to the Grandfather Salary Schedule.

Salary Progression

Eligible teachers assigned to the Performance Salary Schedule will receive an annual performance increase. Teachers rated as Highly Effective (HE) shall receive a performance increase of \$2,001 and teachers rated as Effective (E) shall receive a performance increase of \$1,000.50. Teachers with performance ratings of less than Effective (E) will not be eligible for Performance increases and shall retain the same salary.

Salary schedule effective July 1, 2017.

**APPENDIX A - SALARY- SCHEDULE CONT'D
2017-2018**

**Specialist, Instructional Support (Grandfather)
12 Months (260 Days/8 Hours Daily)**

Pay Scale AB

| GRADE | | |
|--------------|---------------|---------------|
| 01 | | |
| Level | Annual | Hourly |
| 01 | 42,880 | 20.61538 |
| 02 | 44,380 | 21.33654 |
| 03 | 45,880 | 22.05769 |
| 04 | 47,380 | 22.77885 |
| 05 | 49,080 | 23.59615 |
| 06 | 50,780 | 24.41346 |
| 07 | 52,480 | 25.23077 |
| 08 | 54,180 | 26.04808 |
| 09 | 55,880 | 26.86538 |
| 10 | 57,605 | 27.69471 |
| 11 | 59,330 | 28.52404 |
| 12 | 61,130 | 29.38942 |
| 13 | 62,980 | 30.27885 |
| 14 | 64,830 | 31.16827 |
| 15 | 66,680 | 32.05769 |
| 16 | 68,530 | 32.94712 |
| 17 | 70,380 | 33.83654 |
| 18 | 72,230 | 34.72596 |
| 19 | 74,080 | 35.61538 |
| 20 | 75,930 | 36.50481 |
| 21 | 77,780 | 37.39423 |
| 22 | 79,630 | 38.28365 |
| 23 | 81,480 | 39.17308 |
| 95 | 83,480 | 40.13462 |

Level Movement - A specialist who worked one (1) day more than one-half the previous work year in his/her position in Duval County shall advance one level on the salary schedule

Level 95 is for incumbents only who worked one day more than half of the last school year.

Instructional Specialists on Level 95 for School Year 16-17 will receive a \$500.00 supplement.

Advanced Degrees: Instructional Specialists will be paid one Advanced Degree Supplement for the highest degree level attained:

| | | |
|---------------------------------|------------------------------------|-----------------------------------|
| Masters Degree - \$1,000 | Specialist Degree - \$1,200 | Doctorate Degree - \$1,500 |
|---------------------------------|------------------------------------|-----------------------------------|

For Instructional Specialists hired on or after July 1, 2011, the Advanced Degree must be held in the individual's area of certification.

Salary Schedule Effective July 1, 2017

**APPENDIX A - SALARY- SCHEDULE CONT'D
2017-2018**

**Specialist, Instructional Support (Performance Pay)
12 Months (260 Days/8 Hours Daily)
Pay Scale AI**

| | Min | Max |
|-----------------|---------------|---------------|
| Tier I | 42,880 | 49,080 |
| Tier II | 49,081 | 57,605 |
| Tier III | 57,606 | 66,680 |
| Tier IV | 66,681 | 75,930 |
| Tier V | 75,931 | 83,480 |

Advanced Degrees: Instructional Specialists hired on or after July 1, 2011, who hold an advanced degree in their area of certification shall be compensated at the highest degree level in the form of an annual Advanced Degree Supplement as follows:

| | | |
|---------------------------------|------------------------------------|-----------------------------------|
| Masters Degree - \$1,000 | Specialist Degree - \$1,200 | Doctorate Degree - \$1,500 |
|---------------------------------|------------------------------------|-----------------------------------|

Instructional Specialists hired prior to July 1, 2011 who elect to convert to the Performance Pay Schedule, will be paid the appropriate advanced degree supplement as stated above.

Placement on the Performance Salary Schedule

Annual Contract Employees – Employees on annual contract as of July 1, 2014 shall be automatically placed on the performance based salary schedule as required by law. Placement shall be made based on the employee's then current salary from the Grandfather Salary Schedule. **Total Salary is calculated as follows: Base Salary (Originally from the Grandfather Salary Schedule) plus all earned performance incentives since July 1st 2015. Any eligible supplements are paid in addition to total salary.**

Newly Hired Employees – Beginning July 1, 2015, initial salary placement for newly hired Instructional Specialists on the Performance Based salary schedule shall be determined based on his/her years of full-time teacher experience and the conversion calculation as set forth in the approved Teacher Contract. Once established, the Instructional Specialists shall be placed on Performance Schedule at the established salary.

Current Non-Instructional Employees – Current district employees not in an instructional position as of July 1, 2015 (but who were formerly in a district instructional position) who are later reassigned to an instructional position shall be assigned to the Grandfather Salary Schedule. Such employees shall be permitted to elect into the Performance Base schedule within 30 days of his/her reassignment.

Authorized Leave - Teachers who have continuing contract status or tenure who are on authorized leave during an authorized election period shall be permitted to elect into the PBS schedule within 30 days of his/her reassignment. This provision shall not apply to employees on unauthorized leave who return after July 1, 2014.

Employees who are placed on or opt onto the Performance Salary Schedule shall not be eligible to return to the Grandfather Salary Schedule.

Salary Progression

Eligible teachers assigned to the Performance Salary Schedule will receive an annual performance increase. Teachers rated as Highly Effective (HE) shall receive a performance increase of \$2,001 and teachers rated as Effective (E) shall receive a performance increase of \$1,000.50. Teachers with performance ratings of less than Effective (E) will not be eligible for Performance increases and shall retain the same salary.

Salary Schedule Effective July 1, 2017

**APPENDIX A - SALARY- SCHEDULE CONT'D
2017-2018**

**Specialist, Administrative Support
12 Months (260 Days/8 Hours Daily)
Pay Scale AC**

| GRADE 01 | | |
|-----------------|---------------|-----------------|
| Level | Annual | Hourly |
| 01 | 34,848 | 16.75385 |
| 02 | 35,862 | 17.24135 |
| 03 | 37,052 | 17.81346 |
| 04 | 38,241 | 18.38510 |
| 05 | 39,578 | 19.02788 |
| 06 | 41,244 | 19.82885 |
| 07 | 43,028 | 20.68654 |
| 08 | 44,786 | 21.53173 |
| 09 | 46,452 | 22.33269 |
| 10 | 48,118 | 23.13365 |
| 11 | 49,663 | 23.87644 |
| 12 | 51,212 | 24.62115 |
| 13 | 52,757 | 25.36394 |
| 14 | 54,542 | 26.22212 |
| 15 | 56,595 | 27.20913 |
| 16 | 59,613 | 28.66010 |
| 17 | 62,752 | 30.16923 |
| 18 | 64,656 | 31.08462 |
| 19 | 66,560 | 32.00000 |
| 95 | 74,711 | 35.91875 |

All eligible Administrative Specialists will advance one Level.

Advanced Degrees: Administrative Specialists shall be compensated annually for a higher degree as follows:

Specialist Degree - \$300 Doctorate Degree - \$1,000

Salary Scheduled Effective July 1, 2017

APPENDIX A - SALARY- SCHEDULE CONT'D

2017-2018

Psychologist (Grandfather)

196 Days/8 Hours Daily

Pay Scale TQ

| GRADE | 02 | | 03 | | 04 | |
|-------|---------|----------|------------|----------|-----------|----------|
| | MASTERS | | SPECIALIST | | DOCTORATE | |
| Level | Annual | Hourly | Annual | Hourly | Annual | Hourly |
| 1* | 39,500 | 25.19133 | | | | |
| 2* | 40,000 | 25.51020 | | | | |
| 3* | 40,500 | 25.82908 | | | | |
| 4* | 41,000 | 26.14796 | | | | |
| 5* | 41,500 | 26.46684 | | | | |
| 6* | 42,000 | 26.78571 | | | | |
| 7 | 42,500 | 27.10459 | | | | |
| 8 | 43,000 | 27.42347 | 44,400 | 28.31633 | 45,900 | 29.27296 |
| 9 | 43,500 | 27.74235 | 44,900 | 28.63520 | 46,400 | 29.59184 |
| 10 | 44,000 | 28.06122 | 45,650 | 29.11352 | 47,150 | 30.07015 |
| 11 | 44,750 | 28.53954 | 46,400 | 29.59184 | 47,900 | 30.54847 |
| 12 | 45,500 | 29.01786 | 47,150 | 30.07015 | 48,900 | 31.18622 |
| 13 | 46,250 | 29.49617 | 47,900 | 30.54847 | 49,900 | 31.82398 |
| 14 | 47,000 | 29.97449 | 48,900 | 31.18622 | 50,900 | 32.46173 |
| 15 | 48,000 | 30.61224 | 50,400 | 32.14286 | 51,900 | 33.09949 |
| 16 | 49,000 | 31.25000 | 51,900 | 33.09949 | 52,900 | 33.73724 |
| 17 | 50,000 | 31.88776 | 53,400 | 34.05612 | 53,900 | 34.37500 |
| 18 | 51,500 | 32.84439 | 54,900 | 35.01276 | 55,400 | 35.33163 |
| 19 | 53,000 | 33.80102 | 56,400 | 35.96939 | 56,900 | 36.28827 |
| 20 | 55,000 | 35.07653 | 57,900 | 36.92602 | 58,400 | 37.24490 |
| 21 | 57,000 | 36.35204 | 59,400 | 37.88265 | 60,400 | 38.52041 |
| 22 | 59,000 | 37.62755 | 60,900 | 38.83929 | 62,400 | 39.79592 |
| 23 | 61,000 | 38.90306 | 62,400 | 39.79592 | 64,400 | 41.07143 |
| 24 | 63,000 | 40.17857 | 64,400 | 41.07143 | 66,400 | 42.34694 |
| 25 | 65,000 | 41.45408 | 66,400 | 42.34694 | 68,400 | 43.62245 |
| 26 | 67,000 | 42.72959 | 68,400 | 43.62245 | 70,400 | 44.89796 |
| 27 | 69,000 | 44.00510 | 70,400 | 44.89796 | 72,400 | 46.17347 |
| 95 | 71,000 | 45.28061 | 72,400 | 46.17347 | 74,400 | 47.44898 |

Levels 1-6 move to the Performance Pay Schedule.

Level Movement - A psychologist who worked one (1) day more than one-half the previous work year in his/her position in Duval County shall advance one level on the salary schedule

Psychologists on Level 95 for School Year 16-17 will receive a \$500.00 supplement

Level 95 is for incumbents only who worked one day more than half the last school year

Salary Schedule effective July 1, 2017

APPENDIX A - SALARY- SCHEDULE CONT'D
2017-2018

Psychologist (Grandfather)
12 Months (260 Days/8 Hours Daily)
Pay Scale TP

| GRADE | 01 | | 02 | | 03 | |
|-------|---------|----------|------------|----------|-----------|----------|
| | MASTERS | | SPECIALIST | | DOCTORATE | |
| Level | Annual | Hourly | Annual | Hourly | Annual | Hourly |
| 01 | 55,129 | 26.50433 | 56,915 | 27.36298 | 58,702 | 28.22212 |
| 02 | 55,879 | 26.86490 | 57,665 | 27.72356 | 59,452 | 28.58269 |
| 03 | 56,629 | 27.22548 | 58,415 | 28.08413 | 60,202 | 28.94327 |
| 04 | 57,379 | 27.58606 | 59,165 | 28.44471 | 60,952 | 29.30385 |
| 05 | 58,129 | 27.94663 | 59,915 | 28.80529 | 61,702 | 29.66442 |
| 06 | 59,129 | 28.42740 | 60,915 | 29.28606 | 62,702 | 30.14519 |
| 07 | 60,129 | 28.90817 | 61,915 | 29.76683 | 63,702 | 30.62596 |
| 08 | 61,379 | 29.50913 | 63,165 | 30.36779 | 64,952 | 31.22692 |
| 09 | 62,629 | 30.11010 | 64,415 | 30.96875 | 66,202 | 31.82788 |
| 10 | 63,879 | 30.71106 | 65,665 | 31.56971 | 67,452 | 32.42885 |
| 11 | 65,129 | 31.31202 | 66,915 | 32.17067 | 68,702 | 33.02981 |
| 12 | 66,379 | 31.91298 | 68,165 | 32.77163 | 69,952 | 33.63077 |
| 13 | 67,879 | 32.63413 | 69,665 | 33.49279 | 71,452 | 34.35192 |
| 14 | 69,379 | 33.35529 | 71,165 | 34.21394 | 72,952 | 35.07308 |
| 15 | 70,879 | 34.07644 | 72,665 | 34.93510 | 74,452 | 35.79423 |
| 16 | 72,379 | 34.79760 | 74,165 | 35.65625 | 75,952 | 36.51538 |
| 17 | 73,879 | 35.51875 | 75,665 | 36.37740 | 77,452 | 37.23654 |
| 18 | 75,629 | 36.36010 | 77,415 | 37.21875 | 79,202 | 38.07788 |
| 19 | 77,379 | 37.20144 | 79,165 | 38.06010 | 80,952 | 38.91923 |
| 20 | 79,129 | 38.04279 | 80,915 | 38.90144 | 82,702 | 39.76058 |
| 21 | 81,129 | 39.00433 | 82,915 | 39.86298 | 84,702 | 40.72212 |
| 95 | 83,129 | 39.96587 | 84,915 | 40.82452 | 86,702 | 41.68365 |

All Psychologists advance one step.

Psychologists on Level 95 for School Year 16-17-will receive a \$500 supplement.

Advanced Degrees: Psychologists hired prior to July 1, 2011 who hold an advanced degree shall continue to be paid from the Master, Specialist & Doctorate columns of the TP Salary Schedule.

DEFINITIONS & PLACEMENT PROCEDURES

LEVEL

A level represents one (1) year of eligible experience.

ELIGIBLE EXPERIENCE

Eligible experience shall be defined as school psychologist, teacher, or active duty military experience. Military service experience shall be allowed at a rate of one (1) year for each twelve (12) months of continuous service and shall be limited to four (4) years.

SALARY PLACEMENT AND EXPERIENCE VERIFICATION

A psychologist with no prior years of eligible experience shall be placed at Level 1 of the salary schedule.

Effective July 1, 1990, credit for eligible experience shall be allowed at a rate of one (1) year for each year of continuous service. A maximum of eight (8) years eligible experience shall be allowed. Retroactive to 2000-2001, new school psychologists shall be allowed credit for combined years of prior experience as a school psychologist, teacher, and active military service at the rate of (1) year for each (12) twelve months of continuous service up to a maximum of 15 years.

Movement between columns (pay scale groups) shall be at the same step based on highest degree recorded in the personnel office.

Salary schedule effective July 1, 2017.

APPENDIX A - SALARY- SCHEDULE CONT'D
2017-2018

Psychologist (Grandfather)
12 Months (240 Days/8 Hours Daily)
Pay Scale TD

| GRADE | 01 | | 02 | | 03 | |
|-------|---------|----------|------------|----------|-----------|----------|
| | MASTERS | | SPECIALIST | | DOCTORATE | |
| Level | Annual | Hourly | Annual | Hourly | Annual | Hourly |
| 01 | 50,774 | 26.44479 | 52,416 | 27.30000 | 54,059 | 28.15573 |
| 02 | 51,463 | 26.80365 | 53,106 | 27.65938 | 54,749 | 28.51510 |
| 03 | 52,153 | 27.16302 | 53,795 | 28.01823 | 55,439 | 28.87448 |
| 04 | 52,843 | 27.52240 | 54,485 | 28.37760 | 56,128 | 29.23333 |
| 05 | 53,532 | 27.88125 | 55,175 | 28.73698 | 56,818 | 29.59271 |
| 06 | 54,452 | 28.36042 | 56,094 | 29.21563 | 57,737 | 30.07135 |
| 07 | 55,371 | 28.83906 | 57,014 | 29.69479 | 58,657 | 30.55052 |
| 08 | 56,521 | 29.43802 | 58,163 | 30.29323 | 59,806 | 31.14896 |
| 09 | 57,670 | 30.03646 | 59,313 | 30.89219 | 60,956 | 31.74792 |
| 10 | 58,820 | 30.63542 | 60,462 | 31.49063 | 62,105 | 32.34635 |
| 11 | 59,969 | 31.23385 | 61,611 | 32.08906 | 63,255 | 32.94531 |
| 12 | 61,119 | 31.83281 | 62,761 | 32.68802 | 64,404 | 33.54375 |
| 13 | 62,498 | 32.55104 | 64,140 | 33.40625 | 65,783 | 34.26198 |
| 14 | 63,877 | 33.26927 | 65,520 | 34.12500 | 67,163 | 34.98073 |
| 15 | 65,257 | 33.98802 | 66,899 | 34.84323 | 68,542 | 35.69896 |
| 16 | 66,636 | 34.70625 | 68,278 | 35.56146 | 69,921 | 36.41719 |
| 17 | 68,015 | 35.42448 | 69,657 | 36.27969 | 71,301 | 37.13594 |
| 18 | 69,624 | 36.26250 | 71,267 | 37.11823 | 72,910 | 37.97396 |
| 19 | 71,234 | 37.10104 | 72,876 | 37.95625 | 74,519 | 38.81198 |
| 20 | 72,843 | 37.93906 | 74,485 | 38.79427 | 76,128 | 39.65000 |
| 21 | 74,682 | 38.89688 | 76,324 | 39.75208 | 77,967 | 40.60781 |
| 95 | 76,521 | 39.85469 | 78,163 | 40.70990 | 79,806 | 41.56563 |

All Psychologists advance one step.

Psychologists on Level 95 for School 16-17 will receive a \$500 supplement.

Advanced Degrees: Psychologists hired prior to July 1, 2011 who hold an advanced degree shall continue to be paid from the Master, Specialist & Doctorate columns of the TD Salary Schedule.

DEFINITIONS & PLACEMENT PROCEDURES

LEVEL

A level represents one (1) year of eligible experience.

ELIGIBLE EXPERIENCE

Eligible experience shall be defined as school psychologist, teacher, or active duty military experience. Military service experience shall be allowed at a rate of one (1) year for each twelve (12) months of continuous service and shall be limited to four (4) years.

SALARY PLACEMENT AND EXPERIENCE VERIFICATION

A psychologist with no prior years of eligible experience shall be placed at Level 1 of the salary schedule.

Effective July 1, 1990, credit for eligible experience shall be allowed at a rate of one (1) year for each year of continuous service. A maximum of eight (8) years eligible experience shall be allowed. Retroactive to 2000-2001, new school psychologists shall be allowed credit for combined years of prior experience as a school psychologist, teacher, and active military service at the rate of (1) year for each (12) twelve months of continuous service up to a maximum of 15 years.

Movement between columns (pay scale groups) shall be at the same step based on highest degree recorded in the personnel office.

Salary schedule effective July 1, 2017.

APPENDIX A - SALARY- SCHEDULE CONT'D

2017-2018

Psychologist (Performance Pay)

196 Days/8 Hours Daily

Pay Scale PC

| | Min | Max |
|-----------------|---------------|---------------|
| Tier I | 39,500 | 41,800 |
| Tier II | 41,801 | 45,300 |
| Tier III | 45,301 | 50,300 |
| Tier IV | 50,301 | 59,301 |
| Tier V | 59,302 | 74,400 |

Advanced Degrees: Psychologists will be paid one Advanced Degree Supplement for the highest degree level attained as follows:

| | |
|------------------------------------|-----------------------------------|
| Specialist Degree - \$1,200 | Doctorate Degree - \$1,500 |
|------------------------------------|-----------------------------------|

Placement on the Performance Salary Schedule

Annual Contract Employees – Psychologists on annual contract as of July 1, 2014 shall be automatically placed on the performance based salary schedule. Placement shall be made based on the employee's then current salary from the Grandfather Salary Schedule. **Total Salary is calculated as follows: Base Salary (Originally from the Grandfather Salary Schedule) plus all earned performance incentives since July 1, 2015. Any eligible supplements are paid in addition to total salary.**

Newly Hired Employees – Beginning July 1, 2015, initial salary placement for newly hired Psychologists on the Performance Based salary schedule will be according to the Salary Schedule Definitions and Placement Procedures for Psychologists and as described above.

Current Non-Instructional Employees – Current district employees not in an instructional position as of July 1, 2015 (but who were formerly in a district instructional position) who are later reassigned to an instructional position shall be assigned to the Grandfather Salary Schedule. Such employees shall be permitted to elect into the Performance Base schedule within 30 days of his/her reassignment.

Authorized Leave - Teachers who have continuing contract status or tenure who are on authorized leave during an authorized election period shall be permitted to elect into the PBS schedule within 30 days of his/her reassignment. This provision shall not apply to employees on unauthorized leave who return after July 1, 2014.

Employees who are placed on or opt onto the Performance Salary Schedule shall not be eligible to return to the Grandfather Salary Schedule.

Salary Progression

Eligible Psychologists assigned to the Performance Salary Schedule will receive an annual performance increase. Psychologists rated as Highly Effective (HE) shall receive a performance increase of \$2,001 and teachers rated as Effective (E) shall receive a performance increase of \$1,000.50. Psychologists with performance ratings of less than Effective (E) will not be eligible for Performance increases and shall retain the same salary.

Salary Schedule effective July 1, 2017

APPENDIX A - SALARY- SCHEDULE CONT'D

2017-2018

Psychologist (Performance Pay)

12 months/12 mos. Alternative

Pay Scale PS

| | 12 months | | 12 mos. Alt. | |
|-----------------|---------------|---------------|---------------|---------------|
| | Min | Max | Min | Max |
| Tier I | 55,129 | 60,129 | 50,774 | 55,174 |
| Tier II | 60,130 | 63,879 | 55,175 | 58,624 |
| Tier III | 63,880 | 69,379 | 58,625 | 65,124 |
| Tier IV | 69,380 | 75,629 | 65,125 | 71,124 |
| Tier V | 75,630 | 86,702 | 71,125 | 79,806 |

Advanced Degrees: Psychologists will be paid one Advanced Degree Supplement for the highest degree level attained as follows:

| | |
|------------------------------------|-----------------------------------|
| Specialist Degree - \$1,200 | Doctorate Degree - \$1,500 |
|------------------------------------|-----------------------------------|

Placement on the Performance Salary Schedule

Annual Contract Employees – Psychologists on annual contract as of July 1, 2014 shall be automatically placed on the performance based salary schedule. Placement shall be made based on the employee's then current salary from the Grandfather Salary Schedule. **Total Salary is calculated as follows: Base Salary (Originally from the Grandfather Salary Schedule) plus COLA plus all earned performance incentives since July 1st 2015. Any eligible supplements are paid in addition to total salary.**

Newly Hired Employees – Beginning July 1, 2015, initial salary placement for newly hired Psychologists on the Performance Based salary schedule will be according to the Salary Schedule Definitions and Placement Procedures for Psychologists and as described above.

Current Non-Instructional Employees – Current district employees not in an instructional position as of July 1, 2015 (but who were formerly in a district instructional position) who are later reassigned to an instructional position shall be assigned to the Grandfather Salary Schedule. Such employees shall be permitted to elect into the Performance Base schedule within 30 days of his/her reassignment.

Authorized Leave - Teachers who have continuing contract status or tenure who are on authorized leave during an authorized election period shall be permitted to elect into the PBS schedule within 30 days of his/her reassignment. This provision shall not apply to employees on unauthorized leave who return after July 1, 2014.

Employees who are placed on or opt onto the Performance Salary Schedule shall not be eligible to return to the Grandfather Salary Schedule.

Salary Progression

Eligible Psychologists assigned to the Performance Salary Schedule will receive an annual performance increase and Cost of Living increase. Psychologists rated as Highly Effective (HE) shall receive a performance increase of \$2,001 and teachers rated as Effective (E) shall receive a performance increase of \$1,000.50. All eligible Psychologists shall receive a cost of living increase of \$500. Psychologists with performance ratings of less than Effective (E) will not be eligible for Performance increases and shall retain the same salary.

Salary Schedule effective July 1, 2017.

**APPENDIX A - SALARY- SCHEDULE CONT'D
2017-2018**

Teacher - ROTC

10 Months (196 Days) 7.33 hrs

Pay Scale TR

| Pay Band | Min | Max |
|-----------------|---------------|---------------|
| 00 NEW | 39,500 | 74,400 |

JROTC Instructors are placed on the appropriate level of TA to reflect their military experience up to a maximum of four (4) years. Upon receipt of the MIP from the appropriate branch of the military, JROTC instructors will be placed on the TR schedule at the salary determined by the MIP if greater than the salary placement on the TA Salary Schedule.

For JROTC Instructors with Minimum Instructor Pay (MIP) greater than the maximum salary of \$74,400, a supplement will be paid for the difference between MIP and the maximum Salary on the TR Salary Schedule.

Salary Schedule Effective July 1, 2017

APPENDIX A - SALARY- SCHEDULE CONT'D

2018-2019

Teacher (Grandfather)

196 Days/7.33 Hours Daily

Pay Scale TA

| GRADE | 01 | | 02 | | 03 | | 04 | |
|-------|-----------|----------|---------|----------|------------|----------|-----------|----------|
| | BACHELORS | | MASTERS | | SPECIALIST | | DOCTORATE | |
| Level | Annual | Hourly | Annual | Hourly | Annual | Hourly | Annual | Hourly |
| 1* | 39,500 | 27.49394 | | | | | | |
| 2* | 39,500 | 27.49394 | | | | | | |
| 3* | 39,500 | 27.49394 | | | | | | |
| 4* | 39,800 | 27.70276 | | | | | | |
| 5* | 40,300 | 28.05078 | | | | | | |
| 6* | 40,800 | 28.39881 | | | | | | |
| 7* | 41,300 | 28.74683 | | | | | | |
| 8* | 41,800 | 29.09486 | | | | | | |
| 9 | 42,300 | 29.44288 | 43,500 | 30.27814 | 44,900 | 31.25261 | 46,400 | 32.29668 |
| 10 | 42,800 | 29.79091 | 44,000 | 30.62617 | 45,650 | 31.77465 | 47,150 | 32.81872 |
| 11 | 43,550 | 30.31294 | 44,750 | 31.14820 | 46,400 | 32.29668 | 47,900 | 33.34076 |
| 12 | 44,300 | 30.83498 | 45,500 | 31.67024 | 47,150 | 32.81872 | 48,900 | 34.03681 |
| 13 | 45,050 | 31.35702 | 46,250 | 32.19228 | 47,900 | 33.34076 | 49,900 | 34.73286 |
| 14 | 45,800 | 31.87905 | 47,000 | 32.71431 | 48,900 | 34.03681 | 50,900 | 35.42891 |
| 15 | 46,800 | 32.57510 | 48,000 | 33.41036 | 50,400 | 35.08088 | 51,900 | 36.12495 |
| 16 | 47,800 | 33.27115 | 49,000 | 34.10641 | 51,900 | 36.12495 | 52,900 | 36.82100 |
| 17 | 48,800 | 33.96720 | 50,000 | 34.80246 | 53,400 | 37.16903 | 53,900 | 37.51705 |
| 18 | 49,800 | 34.66325 | 51,500 | 35.84654 | 54,900 | 38.21310 | 55,400 | 38.56113 |
| 19 | 50,800 | 35.35930 | 53,000 | 36.89061 | 56,400 | 39.25718 | 56,900 | 39.60520 |
| 20 | 52,300 | 36.40337 | 55,000 | 38.28271 | 57,900 | 40.30125 | 58,400 | 40.64927 |
| 21 | 53,801 | 37.44814 | 57,000 | 39.67481 | 59,400 | 41.34532 | 60,400 | 42.04137 |
| 22 | 55,801 | 38.84024 | 59,000 | 41.06690 | 60,900 | 42.38940 | 62,400 | 43.43347 |
| 23 | 57,801 | 40.23234 | 61,000 | 42.45900 | 62,400 | 43.43347 | 64,400 | 44.82557 |
| 24 | 59,801 | 41.62444 | 63,000 | 43.85110 | 64,400 | 44.82557 | 66,400 | 46.21767 |
| 25 | 61,801 | 43.01654 | 65,000 | 45.24320 | 66,400 | 46.21767 | 68,400 | 47.60977 |
| 26 | 63,801 | 44.40864 | 67,000 | 46.63530 | 68,400 | 47.60977 | 70,400 | 49.00187 |
| 27 | 65,801 | 45.80074 | 69,000 | 48.02740 | 70,400 | 49.00187 | 72,400 | 50.39396 |
| 95 | 67,801 | 47.19283 | 71,000 | 49.41949 | 72,400 | 50.39396 | 74,400 | 51.78606 |

* Denotes new hires placed on the performance pay teacher salary schedule.

Level Movement - A teacher who worked one (1) day more than one-half the previous work year in his/her position in Duval County shall advance one level on the salary schedule

Teachers on Level 95 for School year 17-18 will receive a \$ 500.00 supplement

Level 95 is for incumbents only who worked one day more than half the prior school year.

Salary Schedule Effective July 1, 2017

APPENDIX A - SALARY- SCHEDULE CONT'D

2018-2019

Teacher (Performance Pay)

196 Days/7.33 Hours Daily

Pay Scale TC

| | Min | Max |
|----------|--------|--------|
| Tier I | 39,500 | 41,800 |
| Tier II | 41,801 | 45,300 |
| Tier III | 45,301 | 50,300 |
| Tier IV | 50,301 | 59,301 |
| Tier V | 59,302 | 74,400 |

Advanced Degrees: Teachers hired on or after July 1, 2011, who hold an advanced degree in their area of certification shall be compensated at the highest degree level in the form of an annual Advanced Degree Supplement as follows:

| | | |
|--------------------------|-----------------------------|----------------------------|
| Masters Degree - \$1,000 | Specialist Degree - \$1,200 | Doctorate Degree - \$1,500 |
|--------------------------|-----------------------------|----------------------------|

Teachers hired prior to July 1, 2011 who elect to convert to the Performance Pay Schedule, will be paid the appropriate advanced degree supplement as stated above.

Placement on the Performance Salary Schedule

Annual Contract Employees – Employees on annual contract as of July 1, 2014 shall be automatically placed on the performance based salary schedule as required by law. Placement shall be made based on the employee's then current salary from the Grandfather Salary Schedule. **Total Salary is calculated as follows: Base Salary (Originally from the Grandfather Salary Schedule) plus all earned performance incentives since July 1st 2015. Any eligible supplements are paid in addition to total salary.**

Newly Hired Employees – Beginning July 1, 2015, initial salary placement for newly hired teachers on the Performance Based salary schedule shall be determined based on his/her years of full-time teacher experience as set forth in the approved Teacher Salary schedule. Each year of creditable, verified teaching experience shall correspond to the equivalent salary available to an equally experienced teacher on the Grandfathered Salary Schedule, not to exceed the maximum allowable. Once established, the teacher shall be placed on Performance Schedule at the established salary.

Existing Tenure or Continuing Contract - Current teachers who have established tenure or continuing contract status as of July 1, 2014 shall have the option of converting to the Performance Based Salary schedule. See Conversion guidelines in the Salary Schedule handbook.

Current Non-Instructional Employees – Current district employees not in an instructional position as of July 1, 2015 (but who were formerly in a district instructional position) who are later reassigned to an instructional position shall be assigned to the Grandfather Salary Schedule. Such employees shall be permitted to elect into the Performance Base schedule within 30 days of his/her reassignment.

Authorized Leave - Teachers who have continuing contract status or tenure who are on authorized leave during an authorized election period shall be permitted to elect into the PBS schedule within 30 days of his/her reassignment. This provision shall not apply to employees on unauthorized leave who return after July 1, 2014.

Employees who are placed on or opt onto the Performance Salary Schedule shall not be eligible to return to the Grandfather Salary Schedule.

Salary Progression

Eligible teachers assigned to the Performance Salary Schedule will receive an annual performance increase. Teachers rated as Highly Effective (HE) shall receive a performance increase of \$2,001 and teachers rated as Effective (E) shall receive a performance increase of \$1,000.50. Teachers with performance ratings of less than Effective (E) will not be eligible for Performance increases and shall retain the same salary.

Salary Schedule Effective July 1, 2017

APPENDIX A - SALARY- SCHEDULE CONT'D

2018-2019

Teacher - Job Share (Grandfather)

99 Days/7.33 Hours Daily

Pay Scale TJ

| GRADE | 01 | | 02 | | 03 | | 04 | |
|-------|-----------|----------|---------|----------|------------|----------|-----------|----------|
| | BACHELORS | | MASTERS | | SPECIALIST | | DOCTORATE | |
| Level | Annual | Hourly | Annual | Hourly | Annual | Hourly | Annual | Hourly |
| 1* | 19,952 | 27.49394 | | | | | | |
| 2* | 19,952 | 27.49394 | | | | | | |
| 3* | 19,952 | 27.49394 | | | | | | |
| 4* | 20,103 | 27.70276 | | | | | | |
| 5* | 20,356 | 28.05078 | | | | | | |
| 6* | 20,608 | 28.39881 | | | | | | |
| 7* | 20,861 | 28.74683 | | | | | | |
| 8* | 21,113 | 29.09486 | | | | | | |
| 9 | 21,366 | 29.44288 | 21,972 | 30.27814 | 22,679 | 31.25261 | 23,437 | 32.29668 |
| 10 | 21,618 | 29.79091 | 22,224 | 30.62617 | 23,058 | 31.77465 | 23,816 | 32.81872 |
| 11 | 21,997 | 30.31294 | 22,603 | 31.14820 | 23,437 | 32.29668 | 24,194 | 33.34076 |
| 12 | 22,376 | 30.83498 | 22,982 | 31.67024 | 23,816 | 32.81872 | 24,699 | 34.03681 |
| 13 | 22,755 | 31.35702 | 23,361 | 32.19228 | 24,194 | 33.34076 | 25,205 | 34.73286 |
| 14 | 23,134 | 31.87905 | 23,740 | 32.71431 | 24,699 | 34.03681 | 25,710 | 35.42891 |
| 15 | 23,639 | 32.57510 | 24,245 | 33.41036 | 25,457 | 35.08088 | 26,215 | 36.12495 |
| 16 | 24,144 | 33.27115 | 24,750 | 34.10641 | 26,215 | 36.12495 | 26,720 | 36.82100 |
| 17 | 24,649 | 33.96720 | 25,255 | 34.80246 | 26,972 | 37.16903 | 27,225 | 37.51705 |
| 18 | 25,154 | 34.66325 | 26,013 | 35.84654 | 27,730 | 38.21310 | 27,983 | 38.56113 |
| 19 | 25,659 | 35.35930 | 26,770 | 36.89061 | 28,488 | 39.25718 | 28,740 | 39.60520 |
| 20 | 26,417 | 36.40337 | 27,781 | 38.28271 | 29,245 | 40.30125 | 29,498 | 40.64927 |
| 21 | 27,175 | 37.44814 | 28,791 | 39.67481 | 30,003 | 41.34532 | 30,508 | 42.04137 |
| 22 | 28,185 | 38.84024 | 29,801 | 41.06690 | 30,761 | 42.38940 | 31,518 | 43.43347 |
| 23 | 29,195 | 40.23234 | 30,811 | 42.45900 | 31,518 | 43.43347 | 32,529 | 44.82557 |
| 24 | 30,206 | 41.62444 | 31,821 | 43.85110 | 32,529 | 44.82557 | 33,539 | 46.21767 |
| 25 | 31,216 | 43.01654 | 32,832 | 45.24320 | 33,539 | 46.21767 | 34,549 | 47.60977 |
| 26 | 32,226 | 44.40864 | 33,842 | 46.63530 | 34,549 | 47.60977 | 35,559 | 49.00187 |
| 27 | 33,236 | 45.80074 | 34,852 | 48.02740 | 35,559 | 49.00187 | 36,569 | 50.39396 |
| 95 | 34,246 | 47.19283 | 35,862 | 49.41949 | 36,569 | 50.39396 | 37,580 | 51.78606 |

* Denotes new hires placed on the performance pay teacher salary schedule.

Level Movement - A teacher who worked one (1) day more than one-half the previous work year in his/her position in Duval County shall advance one level on the salary schedule

Teachers on Level 95 for School year 17-18 will receive a \$ 250.00 supplement

Level 95 is for incumbents only who worked one day more than half the prior school year.

Salary Schedule Effective July 1, 2017

APPENDIX A - SALARY- SCHEDULE CONT'D

2018-2019

Teacher - Job Share (Performance Pay)

99 Days/7.33 Hours Daily

Pay Scale JT

| | Min | Max |
|----------|--------|--------|
| Tier I | 19,948 | 23,550 |
| Tier II | 23,551 | 27,050 |
| Tier III | 27,051 | 30,050 |
| Tier IV | 30,051 | 34,051 |
| Tier V | 34,052 | 37,577 |

Advanced Degrees: Teachers hired on or after July 1, 2011, who hold an advanced degree in their area of certification shall be compensated at the highest degree level in the form of an annual Advanced Degree Supplement as follows:

| | | |
|------------------------|---------------------------|--------------------------|
| Masters Degree - \$500 | Specialist Degree - \$600 | Doctorate Degree - \$750 |
|------------------------|---------------------------|--------------------------|

Teachers hired prior to July 1, 2011 who elect to convert to the Performance Pay Schedule, will be paid the appropriate advanced degree supplement as stated above.

Placement on the Performance Salary Schedule

Annual Contract Employees – Employees on annual contract as of July 1, 2014 shall be automatically placed on the performance based salary schedule as required by law. Placement shall be made based on the employee's then current salary from the Grandfather Salary Schedule. **Total Salary is calculated as follows: Base Salary (Originally from the Grandfather Salary Schedule) plus all earned performance incentives since July 1st 2015. Any eligible supplements are paid in addition to total salary.**

Newly Hired Employees – Beginning July 1, 2015, initial salary placement for newly hired teachers on the Performance Based salary schedule shall be determined based on his/her years of full-time teacher experience as set forth in the approved Teacher Salary schedule. Each year of creditable, verified teaching experience shall correspond to the equivalent salary available to an equally experienced teacher on the Grandfathered Salary Schedule, not to exceed the maximum allowable. Once established, the teacher shall be placed on Performance Schedule at the established salary.

Existing Tenure or Continuing Contract - Current teachers who have established tenure or continuing contract status as of July 1, 2014 shall have the option of converting to the Performance Based Salary schedule. See Conversion guidelines in the Salary Schedule handbook.

Current Non-Instructional Employees – Current district employees not in an instructional position as of July 1, 2015 (but who were formerly in a district instructional position) who are later reassigned to an instructional position shall be assigned to the Grandfather Salary Schedule. Such employees shall be permitted to elect into the Performance Base schedule within 30 days of his/her reassignment.

Authorized Leave - Teachers who have continuing contract status or tenure who are on authorized leave during an authorized election period shall be permitted to elect into the PBS schedule within 30 days of his/her reassignment. This provision shall not apply to employees on unauthorized leave who return after July 1, 2014.

Employees who are placed on or opt onto the Performance Salary Schedule shall not be eligible to return to the Grandfather Salary Schedule.

Salary Progression

Eligible teachers assigned to the Performance Salary Schedule will receive an annual performance increase. Teachers rated as Highly Effective (HE) shall receive a performance increase of \$2,001 and teachers rated as Effective (E) shall receive a performance increase of \$1,000.50. Teachers with performance ratings of less than Effective (E) will not be eligible for Performance increases and shall retain the same salary.

Salary Schedule Effective July 1, 2017

APPENDIX A - SALARY- SCHEDULE CONT'D
2018-2019

Teacher 12 Month Alternative (Grandfather)
240 Days/7.33 Hours Daily
Pay Scale TV

| GRADE 01 | | |
|-----------------|---------------|-----------------|
| Level | Annual | Hourly |
| 1 | 42,530 | 24.17576 |
| 2 | 43,280 | 24.60209 |
| 3 | 44,030 | 25.02842 |
| 4 | 44,780 | 25.45475 |
| 5 | 45,780 | 26.02319 |
| 6 | 46,782 | 26.59277 |
| 7 | 48,280 | 27.44429 |
| 8 | 49,780 | 28.29695 |
| 9 | 51,280 | 29.14961 |
| 10 | 52,780 | 30.00227 |
| 11 | 54,280 | 30.85493 |
| 12 | 55,780 | 31.70759 |
| 13 | 57,530 | 32.70236 |
| 14 | 59,280 | 33.69714 |
| 15 | 61,030 | 34.69191 |
| 16 | 63,030 | 35.82879 |
| 17 | 65,030 | 36.96567 |
| 18 | 67,030 | 38.10255 |
| 19 | 69,030 | 39.23943 |
| 20 | 71,030 | 40.37631 |
| 21 | 73,030 | 41.51319 |
| 22 | 75,030 | 42.65007 |
| 95 | 77,030 | 43.78695 |

A teacher who worked one day more than half the previous school year in his/her position shall advance one step on the salary schedule.

Teachers on Level 95 for the school year 2017-2018, will receive a \$ 500 supplement.

Level 95 is for incumbents only who worked one day more than half the last school year

Advanced Degrees: Teachers hired on or after July 1, 2011, who hold an advanced degree in their area of certification shall be compensated at the highest degree level in the form of an annual Advanced Degree Supplement as follows:

| | | |
|---------------------------------|------------------------------------|-----------------------------------|
| Masters Degree - \$1,000 | Specialist Degree - \$1,200 | Doctorate Degree - \$1,500 |
|---------------------------------|------------------------------------|-----------------------------------|

Advanced Degrees: Teachers hired prior to July 1, 2011, who hold a Professional Services Contract (PSC), and who hold an advanced degree shall be paid one Advanced Degree supplement for the highest degree level obtained.

Salary Schedule Effective July 1, 2017

**APPENDIX A - SALARY- SCHEDULE CONT'D
2018-2019**

**Teacher 12 Month Alternative (Performance Pay)
240 Days/7.33 Hours Daily
Pay Scale TX**

| | Min | Max |
|-----------------|---------------|---------------|
| Tier I | 42,530 | 46,800 |
| Tier II | 46,801 | 53,300 |
| Tier III | 53,301 | 61,300 |
| Tier IV | 61,301 | 69,301 |
| Tier V | 69,302 | 77,030 |

Advanced Degrees: Teachers hired on or after July 1, 2011, who hold an advanced degree in their area of certification shall be compensated at the highest degree level in the form of an annual Advanced Degree Supplement as follows:

| | | |
|---------------------------------|------------------------------------|-----------------------------------|
| Masters Degree - \$1,000 | Specialist Degree - \$1,200 | Doctorate Degree - \$1,500 |
|---------------------------------|------------------------------------|-----------------------------------|

Teachers hired prior to July 1, 2011 who elect to convert to the Performance Pay Schedule, will be paid the appropriate advanced degree supplement as stated above.

Placement on the Performance Salary Schedule

Annual Contract Employees – Employees on annual contract as of July 1, 2014 shall be automatically placed on the performance based salary schedule as required by law. Placement shall be made based on the employee's then current salary from the Grandfather Salary Schedule. **Total Salary is calculated as follows: Base Salary (Originally from the Grandfather Salary Schedule) plus all earned performance incentives since July 1st 2015. Any eligible supplements are paid in addition to total salary.**

Newly Hired Employees – Beginning July 1, 2015, initial salary placement for newly hired teachers on the Performance Based salary schedule shall be determined based on his/her years of full-time teacher experience as set forth in the approved Teacher Salary schedule. Each year of creditable, verified teaching experience shall correspond to the equivalent salary available to an equally experienced teacher on the Grandfathered Salary Schedule, not to exceed the maximum allowable. Once established, the teacher shall be placed on Performance Schedule at the established salary.

Existing Tenure or Continuing Contract - Current teachers who have established tenure or continuing contract status as of July 1, 2014 shall have the option of converting to the Performance Based Salary schedule. See Conversion guidelines in the Salary Schedule handbook.

Current Non-Instructional Employees – Current district employees not in an instructional position as of July 1, 2015 (but who were formerly in a district instructional position) who are later reassigned to an instructional position shall be assigned to the Grandfather Salary Schedule. Such employees shall be permitted to elect into the Performance Base schedule within 30 days of his/her reassignment.

Authorized Leave - Teachers who have continuing contract status or tenure who are on authorized leave during an authorized election period shall be permitted to elect into the PBS schedule within 30 days of his/her reassignment. This provision shall not apply to employees on unauthorized leave who return after July 1, 2014.

Employees who are placed on or opt onto the Performance Salary Schedule shall not be eligible to return to the Grandfather Salary Schedule.

Salary Progression

Eligible teachers assigned to the Performance Salary Schedule will receive an annual performance increase. Teachers rated as Highly Effective (HE) shall receive a performance increase of \$2,001 and teachers rated as Effective (E) shall receive a performance increase of \$1,000.50. Teachers with performance ratings of less than Effective (E) will not be eligible for Performance increases and shall retain the same salary.

Salary Schedule Effective July 1, 2017

**APPENDIX A - SALARY- SCHEDULE CONT'D
2018-2019**

**Specialist, Instructional Support (Grandfather)
12 Months (260 Days/8 Hours Daily)
Pay Scale AB**

| GRADE 01 | | |
|-----------------|---------------|---------------|
| Level | Annual | Hourly |
| 01 | 42,880 | 20.61538 |
| 02 | 44,380 | 21.33654 |
| 03 | 45,880 | 22.05769 |
| 04 | 47,380 | 22.77885 |
| 05 | 49,080 | 23.59615 |
| 06 | 50,780 | 24.41346 |
| 07 | 52,480 | 25.23077 |
| 08 | 54,180 | 26.04808 |
| 09 | 55,880 | 26.86538 |
| 10 | 57,605 | 27.69471 |
| 11 | 59,330 | 28.52404 |
| 12 | 61,130 | 29.38942 |
| 13 | 62,980 | 30.27885 |
| 14 | 64,830 | 31.16827 |
| 15 | 66,680 | 32.05769 |
| 16 | 68,530 | 32.94712 |
| 17 | 70,380 | 33.83654 |
| 18 | 72,230 | 34.72596 |
| 19 | 74,080 | 35.61538 |
| 20 | 75,930 | 36.50481 |
| 21 | 77,780 | 37.39423 |
| 22 | 79,630 | 38.28365 |
| 23 | 81,480 | 39.17308 |
| 95 | 83,480 | 40.13462 |

Level Movement - A specialist who worked one (1) day more than one-half the previous work year in his/her position in Duval County shall advance one level on the salary schedule

Level 95 is for incumbents only who worked one day more than half of the last school year.

Instructional Specialists on Level 95 for School Year 17-18 will receive a \$500.00 supplement.

Advanced Degrees: Instructional Specialists will be paid one Advanced Degree Supplement for the highest degree level attained:

| | | |
|---------------------------------|------------------------------------|-----------------------------------|
| Masters Degree - \$1,000 | Specialist Degree - \$1,200 | Doctorate Degree - \$1,500 |
|---------------------------------|------------------------------------|-----------------------------------|

For Instructional Specialists hired on or after July 1, 2011, the Advanced Degree must be held in the individual's area of certification.

Salary Scheduled Effective July 1, 2017

**APPENDIX A - SALARY- SCHEDULE CONT'D
2018-2019**

**Specialist, Instructional Support (Performance Pay)
12 Months (260 Days/8 Hours Daily)
Pay Scale AI**

| | Min | Max |
|-----------------|---------------|---------------|
| Tier I | 42,880 | 49,080 |
| Tier II | 49,081 | 57,605 |
| Tier III | 57,606 | 66,680 |
| Tier IV | 66,681 | 75,930 |
| Tier V | 75,931 | 83,480 |

Advanced Degrees: Instructional Specialists hired on or after July 1, 2011, who hold an advanced degree in their area of certification shall be compensated at the highest degree level in the form of an annual Advanced Degree Supplement as follows:

| | | |
|---------------------------------|------------------------------------|-----------------------------------|
| Masters Degree - \$1,000 | Specialist Degree - \$1,200 | Doctorate Degree - \$1,500 |
|---------------------------------|------------------------------------|-----------------------------------|

Instructional Specialists hired prior to July 1, 2011 who elect to convert to the Performance Pay Schedule, will be paid the appropriate advanced degree supplement as stated above.

Placement on the Performance Salary Schedule

Annual Contract Employees – Employees on annual contract as of July 1, 2014 shall be automatically placed on the performance based salary schedule as required by law. Placement shall be made based on the employee's then current salary from the Grandfather Salary Schedule. **Total Salary is calculated as follows: Base Salary (Originally from the Grandfather Salary Schedule) plus all earned performance incentives since July 1st 2015. Any eligible supplements are paid in addition to total salary.**

Newly Hired Employees – Beginning July 1, 2015, initial salary placement for newly hired Instructional Specialists on the Performance Based salary schedule shall be determined based on his/her years of full-time teacher experience and the conversion calculation as set forth in the approved Teacher Contract. Once established, the Instructional Specialists shall be placed on Performance Schedule at the established salary.

Existing Tenure or Continuing Contract - Current teachers who have established tenure or continuing contract status as of July 1, 2014 shall have the option of converting to the Performance Based Salary schedule. See Conversion guidelines in the Salary Schedule handbook.

Current Non-Instructional Employees – Current district employees not in an instructional position as of July 1, 2015 (but who were formerly in a district instructional position) who are later reassigned to an instructional position shall be assigned to the Grandfather Salary Schedule. Such employees shall be permitted to elect into the Performance Base schedule within 30 days of his/her reassignment.

Authorized Leave - Teachers who have continuing contract status or tenure who are on authorized leave during an authorized election period shall be permitted to elect into the PBS schedule within 30 days of his/her reassignment. This provision shall not apply to employees on unauthorized leave who return after July 1, 2014.

Employees who are placed on or opt onto the Performance Salary Schedule shall not be eligible to return to the Grandfather Salary Schedule.

Salary Progression

Eligible teachers assigned to the Performance Salary Schedule will receive an annual performance increase. Teachers rated as Highly Effective (HE) shall receive a performance increase of \$2,001 and teachers rated as Effective (E) shall receive a performance increase of \$1,000.50. Teachers with performance ratings of less than Effective (E) will not be eligible for Performance increases and shall retain the same salary.

Salary Schedule Effective July 1, 2017

**APPENDIX A - SALARY- SCHEDULE CONT'D
2018-2019**

**Specialist, Administrative Support
12 Months (260 Days/8 Hours Daily)
Pay Scale AC**

| GRADE 01 | | |
|-----------------|---------------|---------------|
| Level | Annual | Hourly |
| 01 | 34,848 | 16.75385 |
| 02 | 35,862 | 17.24135 |
| 03 | 37,052 | 17.81346 |
| 04 | 38,241 | 18.38510 |
| 05 | 39,578 | 19.02788 |
| 06 | 41,244 | 19.82885 |
| 07 | 43,028 | 20.68654 |
| 08 | 44,786 | 21.53173 |
| 09 | 46,452 | 22.33269 |
| 10 | 48,118 | 23.13365 |
| 11 | 49,663 | 23.87644 |
| 12 | 51,212 | 24.62115 |
| 13 | 52,757 | 25.36394 |
| 14 | 54,542 | 26.22212 |
| 15 | 56,595 | 27.20913 |
| 16 | 59,613 | 28.66010 |
| 17 | 62,752 | 30.16923 |
| 18 | 64,656 | 31.08462 |
| 19 | 66,560 | 32.00000 |
| 95 | 74,711 | 35.91875 |

All eligible Administrative Specialists will advance one Level.

Advanced Degrees: Administrative Specialists shall be compensated annually for a higher degree as follows:

| | |
|---|-----------------------------------|
| Specialist Degree - \$300 | Doctorate Degree - \$1,000 |
| Salary Schedule Effective July 1, 2017 | |

**APPENDIX A - SALARY- SCHEDULE CONT'D
2018-2019**

**Psychologist (Grandfather)
196 Days/8 Hours Daily
Pay Scale TQ**

| GRADE | 02 MASTERS | | 03 SPECIALIST | | 04 DOCTORATE | |
|-------|---------------|----------|------------------|----------|-----------------|----------|
| Level | Annual | Hourly | Annual | Hourly | Annual | Hourly |
| 1* | 39,500 | 25.19133 | | | | |
| 2* | 40,000 | 25.51020 | | | | |
| 3* | 40,500 | 25.82908 | | | | |
| 4* | 41,000 | 26.14796 | | | | |
| 5* | 41,500 | 26.46684 | | | | |
| 6* | 42,000 | 26.78571 | | | | |
| 7 | 42,500 | 27.10459 | | | | |
| 8 | 43,000 | 27.42347 | | | | |
| 9 | 43,500 | 27.74235 | 44,900 | 28.63520 | 46,400 | 29.59184 |
| 10 | 44,000 | 28.06122 | 45,650 | 29.11352 | 47,150 | 30.07015 |
| 11 | 44,750 | 28.53954 | 46,400 | 29.59184 | 47,900 | 30.54847 |
| 12 | 45,500 | 29.01786 | 47,150 | 30.07015 | 48,900 | 31.18622 |
| 13 | 46,250 | 29.49617 | 47,900 | 30.54847 | 49,900 | 31.82398 |
| 14 | 47,000 | 29.97449 | 48,900 | 31.18622 | 50,900 | 32.46173 |
| 15 | 48,000 | 30.61224 | 50,400 | 32.14286 | 51,900 | 33.09949 |
| 16 | 49,000 | 31.25000 | 51,900 | 33.09949 | 52,900 | 33.73724 |
| 17 | 50,000 | 31.88776 | 53,400 | 34.05612 | 53,900 | 34.37500 |
| 18 | 51,500 | 32.84439 | 54,900 | 35.01276 | 55,400 | 35.33163 |
| 19 | 53,000 | 33.80102 | 56,400 | 35.96939 | 56,900 | 36.28827 |
| 20 | 55,000 | 35.07653 | 57,900 | 36.92602 | 58,400 | 37.24490 |
| 21 | 57,000 | 36.35204 | 59,400 | 37.88265 | 60,400 | 38.52041 |
| 22 | 59,000 | 37.62755 | 60,900 | 38.83929 | 62,400 | 39.79592 |
| 23 | 61,000 | 38.90306 | 62,400 | 39.79592 | 64,400 | 41.07143 |
| 24 | 63,000 | 40.17857 | 64,400 | 41.07143 | 66,400 | 42.34694 |
| 25 | 65,000 | 41.45408 | 66,400 | 42.34694 | 68,400 | 43.62245 |
| 26 | 67,000 | 42.72959 | 68,400 | 43.62245 | 70,400 | 44.89796 |
| 27 | 69,000 | 44.00510 | 70,400 | 44.89796 | 72,400 | 46.17347 |
| 95 | 71,000 | 45.28061 | 72,400 | 46.17347 | 74,400 | 47.44898 |

Levels 1-6 move to the Performance Pay Schedule.

Level Movement - A psychologist who worked one (1) day more than one-half the previous work year in his/her position in Duval County shall advance one level on the salary schedule

Psychologists on Level 95 for School Year 16-17 will receive a \$500.00 supplement

Level 95 is for incumbents only who worked one day more than half the last school year

Salary Schedule Effective July 1, 2017

APPENDIX A - SALARY- SCHEDULE CONT'D

2018-2019

Psychologist (Grandfather)

12 Months (260 Days/8 Hours Daily)

Pay Scale TP

| GRADE | 01 | | 02 | | 03 | |
|-------|---------|----------|------------|----------|-----------|----------|
| | MASTERS | | SPECIALIST | | DOCTORATE | |
| Level | Annual | Hourly | Annual | Hourly | Annual | Hourly |
| 01 | 55,129 | 26.86490 | 56,915 | 27.36298 | 58,702 | 28.22212 |
| 02 | 55,879 | 27.22548 | 57,665 | 27.72356 | 59,452 | 28.58269 |
| 03 | 56,629 | 27.58606 | 58,415 | 28.08413 | 60,202 | 28.94327 |
| 04 | 57,379 | 27.94663 | 59,165 | 28.44471 | 60,952 | 29.30385 |
| 05 | 58,129 | 28.42740 | 59,915 | 28.80529 | 61,702 | 29.66442 |
| 06 | 59,129 | 28.90817 | 60,915 | 29.28606 | 62,702 | 30.14519 |
| 07 | 60,129 | 29.50913 | 61,915 | 29.76683 | 63,702 | 30.62596 |
| 08 | 61,379 | 30.11010 | 63,165 | 30.36779 | 64,952 | 31.22692 |
| 09 | 62,629 | 30.71106 | 64,415 | 30.96875 | 66,202 | 31.82788 |
| 10 | 63,879 | 31.31202 | 65,665 | 31.56971 | 67,452 | 32.42885 |
| 11 | 65,129 | 31.91298 | 66,915 | 32.17067 | 68,702 | 33.02981 |
| 12 | 66,379 | 32.63413 | 68,165 | 32.77163 | 69,952 | 33.63077 |
| 13 | 67,879 | 33.35529 | 69,665 | 33.49279 | 71,452 | 34.35192 |
| 14 | 69,379 | 34.07644 | 71,165 | 34.21394 | 72,952 | 35.07308 |
| 15 | 70,879 | 34.79760 | 72,665 | 34.93510 | 74,452 | 35.79423 |
| 16 | 72,379 | 35.51875 | 74,165 | 35.65625 | 75,952 | 36.51538 |
| 17 | 73,879 | 36.36010 | 75,665 | 36.37740 | 77,452 | 37.23654 |
| 18 | 75,629 | 37.20144 | 77,415 | 37.21875 | 79,202 | 38.07788 |
| 19 | 77,379 | 38.04279 | 79,165 | 38.06010 | 80,952 | 38.91923 |
| 20 | 79,129 | 39.00433 | 80,915 | 38.90144 | 82,702 | 39.76058 |
| 21 | 81,129 | 39.96587 | 82,915 | 39.86298 | 84,702 | 40.72212 |
| 95 | 83,129 | 0.00000 | 84,915 | 40.82452 | 86,702 | 41.68365 |

Level Movement - A psychologist who worked one (1) day more than one-half the previous work year in his/her position in Duval County shall advance one level on the salary schedule

Psychologists on Level 95 for School Year 17-18 will receive a \$500.00 supplement

Level 95 is for incumbents only who worked one day more than half the last school year

Advanced Degrees: Psychologists hired prior to July 1, 2011 who hold an advanced degree shall continue to be paid from the Specialist & Doctorate columns of the TP Salary Schedule.

DEFINITIONS & PLACEMENT PROCEDURES

LEVEL

A level represents one (1) year of eligible experience.

ELIGIBLE EXPERIENCE

Eligible experience shall be defined as school psychologist, teacher, or active duty military experience. Military service experience shall be allowed at a rate of one (1) year for each twelve (12) months of continuous service and shall be limited to four (4) years.

SALARY PLACEMENT AND EXPERIENCE VERIFICATION

A psychologist with no prior years of eligible experience shall be placed at Level 1 of the salary schedule.

Effective July 1, 1990, credit for eligible experience shall be allowed at a rate of one (1) year for each year of continuous service. A maximum of eight (8) years eligible experience shall be allowed. Retroactive to 2000-2001, new school psychologists shall be allowed credit for combined years of prior experience as a school psychologist, teacher, and active military service at the rate of (1) year for each (12) twelve months of continuous service up to a maximum of 15 years. Movement between columns (pay scale groups) shall be at the same step based on highest degree recorded in the personnel office.

Salary Schedule Effective July 1, 2017

APPENDIX A - SALARY- SCHEDULE CONT'D
2018-2019

Psychologist (Grandfather)
12 Months (240 Days/8 Hours Daily)
Pay Scale TD

| GRADE | 01 MASTERS | | 02 SPECIALIST | | 03 DOCTORATE | |
|-------|---------------|----------|------------------|----------|-----------------|----------|
| Level | Annual | Hourly | Annual | Hourly | Annual | Hourly |
| 01 | 50,774 | 26.44479 | 52,416 | 27.30000 | 54,059 | 28.15573 |
| 02 | 51,463 | 26.80365 | 53,106 | 27.65938 | 54,749 | 28.51510 |
| 03 | 52,153 | 27.16302 | 53,795 | 28.01823 | 55,439 | 28.87448 |
| 04 | 52,843 | 27.52240 | 54,485 | 28.37760 | 56,128 | 29.23333 |
| 05 | 53,532 | 27.88125 | 55,175 | 28.73698 | 56,818 | 29.59271 |
| 06 | 54,452 | 28.36042 | 56,094 | 29.21563 | 57,737 | 30.07135 |
| 07 | 55,371 | 28.83906 | 57,014 | 29.69479 | 58,657 | 30.55052 |
| 08 | 56,521 | 29.43802 | 58,163 | 30.29323 | 59,806 | 31.14896 |
| 09 | 57,670 | 30.03646 | 59,313 | 30.89219 | 60,956 | 31.74792 |
| 10 | 58,820 | 30.63542 | 60,462 | 31.49063 | 62,105 | 32.34635 |
| 11 | 59,969 | 31.23385 | 61,611 | 32.08906 | 63,255 | 32.94531 |
| 12 | 61,119 | 31.83281 | 62,761 | 32.68802 | 64,404 | 33.54375 |
| 13 | 62,498 | 32.55104 | 64,140 | 33.40625 | 65,783 | 34.26198 |
| 14 | 63,877 | 33.26927 | 65,520 | 34.12500 | 67,163 | 34.98073 |
| 15 | 65,257 | 33.98802 | 66,899 | 34.84323 | 68,542 | 35.69896 |
| 16 | 66,636 | 34.70625 | 68,278 | 35.56146 | 69,921 | 36.41719 |
| 17 | 68,015 | 35.42448 | 69,657 | 36.27969 | 71,301 | 37.13594 |
| 18 | 69,624 | 36.26250 | 71,267 | 37.11823 | 72,910 | 37.97396 |
| 19 | 71,234 | 37.10104 | 72,876 | 37.95625 | 74,519 | 38.81198 |
| 20 | 72,843 | 37.93906 | 74,485 | 38.79427 | 76,128 | 39.65000 |
| 21 | 74,682 | 38.89688 | 76,324 | 39.75208 | 77,967 | 40.60781 |
| 95 | 76,521 | 39.85469 | 78,163 | 40.70990 | 79,806 | 41.56563 |

Level Movement - A psychologist who worked one (1) day more than one-half the previous work year in his/her position in Duval County shall advance one level on the salary schedule

Psychologists on Level 95 for School Year 17-18 will receive a \$500 supplement.

Level 95 is for incumbents only who worked one day more than half the last school year

| |
|--|
| Advanced Degrees: Psychologists hired prior to July 1, 2011 who hold an advanced degree shall continue to be paid from the Specialist & Doctorate columns of the TD Salary Schedule. |
|--|

DEFINITIONS & PLACEMENT PROCEDURES

LEVEL

A level represents one (1) year of eligible experience.

ELIGIBLE EXPERIENCE

Eligible experience shall be defined as school psychologist, teacher, or active duty military experience. Military service experience shall be allowed at a rate of one (1) year for each twelve (12) months of continuous service and shall be limited to four (4) years.

SALARY PLACEMENT AND EXPERIENCE VERIFICATION

A psychologist with no prior years of eligible experience shall be placed at Level 1 of the salary schedule.

Effective July 1, 1990, credit for eligible experience shall be allowed at a rate of one (1) year for each year of continuous service. A maximum of eight (8) years eligible experience shall be allowed. Retroactive to 2000-2001, new school psychologists shall be allowed credit for combined years of prior experience as a school psychologist, teacher, and active military service at the rate of (1) year for each (12) twelve months of continuous service up to a maximum of 15 years.

Movement between columns (pay scale groups) shall be at the same step based on highest degree recorded in the personnel office.

Salary Schedule Effective July 1, 2017

APPENDIX A - SALARY- SCHEDULE CONT'D
2018-2019

Psychologist (Performance Pay)
196 Days/8 Hours Daily
Pay Scale PC

| | Min | Max |
|-----------------|---------------|---------------|
| Tier I | 39,500 | 41,800 |
| Tier II | 41,801 | 45,300 |
| Tier III | 45,301 | 50,300 |
| Tier IV | 50,301 | 59,301 |
| Tier V | 59,302 | 74,400 |

Advanced Degrees: Psychologists will be paid one Advanced Degree Supplement for the highest degree level attained as follows:

| | |
|------------------------------------|-----------------------------------|
| Specialist Degree - \$1,200 | Doctorate Degree - \$1,500 |
|------------------------------------|-----------------------------------|

Placement on the Performance Salary Schedule

Annual Contract Employees – Psychologists on annual contract as of July 1, 2014 shall be automatically placed on the performance based salary schedule. Placement shall be made based on the employee's then current salary from the Grandfather Salary Schedule. **Total Salary is calculated as follows: Base Salary (Originally from the Grandfather Salary Schedule) plus all earned performance incentives since July 1st 2015. Any eligible supplements are paid in addition to total salary.**

Newly Hired Employees – Beginning July 1, 2015, initial salary placement for newly hired Psychologists on the Performance Based salary schedule will be according to the Salary Schedule Definitions and Placement Procedures for Psychologists and as described above.

Current Non-Instructional Employees – Current district employees not in an instructional position as of July 1, 2015 (but who were formerly in a district instructional position) who are later reassigned to an instructional position shall be assigned to the Grandfather Salary Schedule. Such employees shall be permitted to elect into the Performance Base schedule within 30 days of his/her reassignment.

Authorized Leave - Teachers who have continuing contract status or tenure who are on authorized leave during an authorized election period shall be permitted to elect into the PBS schedule within 30 days of his/her reassignment. This provision shall not apply to employees on unauthorized leave who return after July 1, 2014.

Employees who are placed on or opt onto the Performance Salary Schedule shall not be eligible to return to the Grandfather Salary Schedule.

Salary Progression

Eligible Psychologists assigned to the Performance Salary Schedule will receive an annual performance increase. Psychologists rated as Highly Effective (HE) shall receive a performance increase of \$2,001 and teachers rated as Effective (E) shall receive a performance increase of \$1,000.50. Psychologists with performance ratings of less than Effective (E) will not be eligible for Performance increases and shall retain the same salary.

Salary Schedule Effective July 1, 2017

APPENDIX A - SALARY- SCHEDULE CONT'D

2018-2019

Psychologist (Performance Pay)

12 months/12 mos. Alternative

Pay Scale PS

| | 12 months | | 12 mos. Alt. | |
|-----------------|---------------|---------------|---------------|---------------|
| | Min | Max | Min | Max |
| Tier I | 55,129 | 60,129 | 50,774 | 55,174 |
| Tier II | 60,130 | 63,879 | 55,175 | 58,624 |
| Tier III | 63,880 | 69,379 | 58,625 | 65,124 |
| Tier IV | 69,380 | 75,629 | 65,125 | 71,124 |
| Tier V | 75,630 | 86,702 | 71,125 | 79,806 |

Advanced Degrees: Psychologists will be paid one Advanced Degree Supplement for the highest degree level attained as follows:

| | |
|------------------------------------|-----------------------------------|
| Specialist Degree - \$1,200 | Doctorate Degree - \$1,500 |
|------------------------------------|-----------------------------------|

Placement on the Performance Salary Schedule

Annual Contract Employees – Psychologists on annual contract as of July 1, 2014 shall be automatically placed on the performance based salary schedule. Placement shall be made based on the employee's then current salary from the Grandfather Salary Schedule. **Total Salary is calculated as follows: Base Salary (Originally from the Grandfather Salary Schedule) plus all earned performance incentives since July 1st 2015. Any eligible supplements are paid in addition to total salary.**

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Current Non-Instructional Employees – Current district employees not in an instructional position as of July 1, 2015 (but who were formerly in a district instructional position) who are later reassigned to an instructional position shall be assigned to the Grandfather Salary Schedule. Such employees shall be permitted to elect into the Performance Base schedule within 30 days of his/her reassignment.

Authorized Leave - Teachers who have continuing contract status or tenure who are on authorized leave during an authorized election period shall be permitted to elect into the PBS schedule within 30 days of his/her reassignment. This provision shall not apply to employees on unauthorized leave who return after July 1, 2014.

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Eligible Psychologists assigned to the Performance Salary Schedule will receive an annual performance increase. Psychologists rated as Highly Effective (HE) shall receive a performance increase of \$2,001 and teachers rated as Effective (E) shall receive a performance increase of \$1,000.50. Psychologists with performance ratings of less than Effective (E) will not be eligible for Performance increases and shall retain the same salary.

Salary Schedule Effective July 1, 2017

APPENDIX A - SALARY- SCHEDULE CONT'D

2018-2019

Teacher – ROTC

10 Months (196 Days) 7.33 hrs

Pay Scale TR

| Pay Band | Min | Max |
|-----------------|---------------|---------------|
| 00 NEW | 39,500 | 74,400 |

JROTC Instructors are placed on the appropriate level of TA to reflect their military experience up to a maximum of four(4) years. Upon receipt of the MIP from the appropriate branch of the military, JROTC instructors will be placed on the TR schedule at the salary determined by the MIP if greater than the salary placement on the TA Salary Schedule.

For JROTC Instructors with Minimum Instructor Pay (MIP) greater than the maximum salary of \$74,400, a supplement will be paid for the difference between MIP and the maximum Salary on the TR Salary Schedule.

Salary Schedule Effective July 1, 2017

**Agreement
between the
Hernando County School Board
and the
Hernando Classroom Teachers'
Association**

2020-2023

Revised 12/2010
Revised 3/10/14
Revised 4/16/2015
Revised 1/17/2017
Revised 3/12/2017
Revised 8/10/2017
Revised 4/13/2018
Revised 11/19/2019
Revised 12/15/2020

place between the Superintendent or his designee, principal(s) and the parties involved, in an effort to resolve the grievance. The Superintendent or his designee and the principal(s) shall indicate in writing the disposition of the grievance to the grievant and to the Association with a copy to the Superintendent within ten (10) working days after such meeting.

4.33 STEP II: Arbitration is an exclusive right of the Association. If the Association is not satisfied with the disposition of the grievance by the Superintendent, or if no disposition has been made within the period above provided, the Association may within fifteen (15) working days appeal the grievance to arbitration before an impartial arbitrator. The arbitrator shall be selected from the American Arbitration Association in accordance with its rules, which rules shall likewise govern the arbitration proceedings. The arbitrator shall have no power to alter, add to, or subtract from the terms of this agreement. Both parties agree that the award of the arbitrator shall be final and binding. The Board and Association shall share equally the fees and expenses of the arbitrator.

4.40 The time limits provided in this article shall be strictly observed except when illness or other incapacity of any of the parties involved in the grievance procedure necessitates an extension until such time that the parties can be present; the extension shall not be intended to prolong the procedure unnecessarily. The term "working days" as prescribed herein shall refer to the bargaining unit Member's duty days. In the event a grievance is filed after May 15th of the year and strict adherence to the time limits may result in a hardship to any party, the parties shall use their best efforts to process such grievance prior to the end of the school term or as soon as possible thereafter. When such grievance meetings and conferences are held by mutual agreement during school hours, all employees whose presence is deemed necessary by the Superintendent shall be excused from any other duty with pay for that purpose. Attendance at such meetings or conferences shall be considered temporary duty leave.

4.41 Any grievance initiated prior to the expiration of this agreement may be processed through the grievance procedure until resolution.

4.42 Any grievance not appealed to the next step within the prescribed time limits shall be considered withdrawn by the grievant.

4.50 Withdrawal of a grievance can be made by the grievant any time after the original filing. Withdrawn grievances shall not be resubmitted.

4.60 All bargaining unit members who participate in a grievance will be entitled to fair, reasonable, and equitable treatment. A bargaining unit member, who participates in the grievance procedure as described herein and/or discusses a concern with the administration, shall not be subjected to discipline, reprimand, warning, or reprisal because of participation in a grievance.

ARTICLE V

Teaching Conditions

5.10 The duty day for full-time bargaining unit members shall be 7 hours and 45 minutes. With 24 hours' notice, the administrator shall have the authority to extend the duty day and require bargaining unit members to remain on duty for an additional fifteen (15) minutes.

In the event of an emergency, the administrator may extend the duty day without prior notice. For this purpose, an emergency would include, but is not specifically limited to, threatening or dangerous weather conditions, lockdowns, threats to safety, or other emergency that the Superintendent gives approval to extend the duty day. Alternate Schedule Time will be given to bargaining unit members who are required to remain on duty in the event of an emergency as defined in this article. Administrators are permitted to require bargaining unit members to attend one open house per school year and meetings/events required by state

and/or federal law. Alternate Schedule Time will be earned in accordance with Article 5.11.

5.11 The Board and Association agree the professional responsibilities may, on occasion, extend beyond the seven and three-quarter (7 $\frac{3}{4}$) hour duty day. Alternate Schedule Time (AST) may be earned for specific duties which extend beyond the duty day provided it meets the following criteria.

A. Earning Alternate Schedule Time

1. The earning of AST must be agreed upon in advance by the site administrator and the bargaining unit member. Examples of situations that AST can be earned include, but are not limited to, open houses, extended faculty meetings, and parent-teacher meetings.
2. AST shall be earned in quarter-hour increments and is accruable in the school year in which it is earned.
3. AST can only be earned for duties that are in no other way being compensated for, including differential pay.
4. Bargaining unit members are permitted to volunteer for activities beyond the contract day without asking to accrue AST. Duties performed without prior administrator approval will be considered as voluntary.
5. Opportunities to earn AST shall be as equitable as possible.

B. Using Alternate Schedule Time

1. AST may be used in quarter-hour increments with the mandatory, prior approval of the site administrator.
2. AST may only be used during pre and post school, professional days, early release days, or before and after student hours.
3. All unused AST will lapse at the end of the contract year or upon resignation or termination of the bargaining unit member.
4. Accrued AST does not follow a bargaining unit member who voluntarily requests to transfer to a different site during the school year.
5. No monetary reimbursement shall be awarded for AST.
6. No reason shall be required for the use of AST.
7. All records of AST will be maintained by the bargaining unit member's site administrator.

5.12 Bargaining unit members understand that the planning/preparation period is scheduled for planning/preparation and that leaving school during this time should only occur when absolutely necessary. Bargaining unit members may leave school when not engaged in performing student contact responsibilities or not performing other assigned duties, provided the bargaining unit member has received approval from administrator/designee. In case of emergency, the bargaining unit member shall notify the appropriate school personnel before he/she leaves.

5.121 Bargaining unit members will be permitted to leave on the work day preceding holidays as noted on the School Board approved District Calendar at the close of the student day, except those members who have assignments beyond the dismissal of students. Any bargaining unit member required to stay beyond the dismissal of students will be permitted to leave at the close of the student day on the succeeding work day.

5.13 Bargaining Unit members who are responsible for delivering instruction are eligible to receive a planning period. A planning/preparation period is defined as non-student contact time dedicated to carrying out professional responsibilities, a portion of which is determined by the bargaining unit member.

- A. Every responsible effort shall be made to provide the equivalent of five (5) preparation periods each week. Such preparation periods shall be provided to all bargaining unit members in subject and/or appropriate grade levels. Such periods may be before, during, or after the student day.

8.102 Some positions within the bargaining unit may be placed on an alternate schedule to meet operational needs. If more than one position exists at a work site, volunteers will be sought first. If no bargaining unit members' volunteer, the site supervisor shall meet with affected employee(s) to seek input. Positions will be placed on alternate schedules at the discretion of the site administrator. Non-classroom instructional positions are eligible for placement on an alternate schedule. Additional positions may be considered for alternate schedule placement by mutual agreement of the Human Resources Department and the Association President. Bargaining unit members placed on alternate schedules shall be notified as soon as possible prior to the end of the preceding school year, but no later than ten (10) days prior to the first contact day of the school year.

8.103 Whenever applicable, when a bargaining unit members' teacher contract is beyond that as indicated in Article 8.10, such member shall be eligible to partake in the parameters set forth in Article 8.102. this includes, but it's not limited to, the ROTC program

8.104 ROTC instructors will be placed on a 10 - month contract and will be paid as a 197 day bargaining unit member in accordance with the other terms and conditions of this contract. For the ROTC instructors who have an 11- month contract as of July 1, 2014, they will continue with an 11- month contract and will be paid as a 216 day bargaining unit member.

8.11 When bargaining unit members are required to work during the periods immediately prior to and/or continuing beyond the 197 work days, the daily rate of pay used for such employment shall be based as computed in 8.22 unless mutually agreed otherwise.

8.12 Whenever practicable, each bargaining unit member will be notified of his/her tentative fall school assignment no later than two (2) weeks preceding the end of the student year, but such assignment will be subject to change due to unforeseen circumstances.

8.13 The Board shall pay the cost of physical/medical examinations required by the Board with the exception of requirements for initial employment.

8.132 The Board shall pay the cost of fingerprinting as required by law for all current employees for recertification purpose, as per Florida Statute 1012.32.

8.14 The Board shall provide six (6) paid holidays for all bargaining unit members during the school year. Final determination of the dates for the paid holidays shall be determined by mutual agreement of the two parties.

8.15 Effective July 1, 1992, up to ten (10) years of credit towards experience on the salary schedule shall be granted for military service to bargaining unit members.

8.16 Adjustments to higher salary levels within a school year will be made in the pay period which the Human Resources Office receives appropriate evidence (i.e., transcript, diploma, official university letter) that a higher academic degree has been earned and application has been made to update the teaching certificate. This adjustment shall be at the daily rate for the remainder of the bargaining unit member's contract year, provided the member continues to meet qualifications under the provisions of this agreement and Florida Statute.

8.17 A. Salary will be paid to as outlined in this agreement and shall be as set forth in Appendix A, B, C, and D of this Agreement. Should a financial urgency occur, the provisions of F.S. 447.4095 will be applied.

B. Annual salary adjustments for bargaining unit members covered by this agreement shall be based on performance determined under F.S. 1012.34.

**SCHOOL BOARD OF
HILLSBOROUGH COUNTY**

AND

**HILLSBOROUGH CLASSROOM
TEACHERS ASSOCIATION, INC.
TAMPA, FLORIDA**



**INSTRUCTIONAL
CONTRACT**

2019-2022

exclusive bargaining agent for classroom teachers, guidance counselors, Head Start teachers, Speech Language Pathologists, Adult Education teachers, Pre-K teachers, District Resource teachers, pupil personnel (exceptional child, social workers), curriculum coordinators, team leaders, department heads, vocational teachers, media specialists, hospital/homebound teachers, teachers of migrant students, case workers, diagnosticians, psychologists, ROTC instructors, hereafter referred to as teachers, and any other position identified on the district salary schedule under "Instructional Represented Positions."

- 1.3.2 The appropriateness of any new class or division of employees belonging to the bargaining unit shall be determined jointly by the Board and the Association. If agreement is not possible, the matter shall be referred to the Public Employees Relations Commission.

- 1.4 Exclusivity

- 1.4.1 Organization rights pursuant to the provisions of Chapter 447.09 are granted to the certified exclusive bargaining agent, the Hillsborough Classroom Teachers Association, and such rights shall not be granted to any other association, union or employee organization.

2 WORK YEAR AND HOURS

- 2.1 Work Year

- 2.1.1 The work year shall be 198 days for ten-month-teachers, 203 days for ten and one-half-month teachers, 205 or 213 days for employees on the HealthPro schedule. 213 days for eleven month teachers, and 253 days for twelve month teachers consistent with the School Board Calendar. Individual job classifications and the accompanying work schedule and relevant scale are listed in the District Salary Schedule document work calendars, which are incorporated by reference.
- 2.1.2 Teachers assigned to new positions during the regular school year may be required to attend additional in-service orientation sessions. Sessions shall be conducted within the regular workday.
- 2.1.3 Teachers shall not be required to attend any meetings away from the school center on the Teacher Workday as designated by the official school calendar. This day is specifically set aside to enable teachers to work on classroom duties.
- 2.1.4 New or vacant positions contracted for eleven or twelve months shall be advertised on the district's web site.
- 2.1.5 Teachers shall be afforded professional discretion regarding the use of Professional Study Day. Each teacher shall have

2.3 Holidays

2.3.1 The school holidays and the school year shall be determined by the Board when it adopts the annual school calendar and shall be named in the calendar. If emergency holidays are granted, the time missed must be made up by reduction of time designated as "vacation" on the annual calendar.

2.3.2 The Board shall grant to all teachers working less than twelve months six paid holidays each school year.

2.3.3 Teachers must be working or be on paid leave or illness days to receive paid holidays. Teachers cannot begin employment nor return from extended leave on a paid holiday. If teachers resign (except for retirement) on a non-work day, the effective date of resignation will be at the end of their last work day.

2.4 Work Hours

2.4.1 The work day for full-time teachers shall be eight hours. The normal work day shall be followed during pre-planning, post-planning and teacher workday. On conference days/nights, the length of day for eight-hour teachers shall be six hours, including one hour for lunch.

2.4.2 Compensation shall be based on eight hours of scheduled time. The Association and Board agree to develop criteria for the payment of supplemental salaries for teachers over and above the amount reflected in the contracted basic salary schedule. The parties will convene a committee or committees, as determined by size and scope, to examine and make recommendations regarding educational and athletic supplements. The committee(s) must complete their work and submit recommendations to the parties by April 15, 2020.

2.4.3 Teaching time in secondary schools shall be a maximum of 300 minutes per day over no more than six class periods. This should include classes in not more than two subject areas nor more than three teacher preparations except in cases where unusual circumstances require exception. Such exceptions must be approved by the appropriate assistant superintendent after the Association has been advised of the unusual circumstance

2.4.4 Teaching time in elementary schools shall be a maximum of 300 minutes per day.

2.4.5 An accounting procedure related to teachers reporting for work shall be developed and implemented by the Steering Committee, working with teachers at each site. Such procedure be submitted to the building administrator for

Master Contract
Teacher Bargaining Unit
2017-2022

Manatee County District School Board
And
Manatee Education Association 3821

ARTICLE V - WORKING CONDITIONS

Section 1 - School Calendar

The School Board will continue to receive input from the Association in the development of the school calendar.

Section 2 - Basic School Day

The specific daily hours of employment for teachers may vary according to the needs of the educational program of the school district. The specific hours for each school center shall be designated by the Superintendent or his designee. It is understood that the daily hours of employment for teachers shall be a maximum of 7 ½ hours per day, inclusive of lunch. Exceptions to the 7 ½ hour day shall be:

1. **Back-to-School Night:** An annual back to school night may be held. Teachers shall be notified twenty (20) days prior to back to school night. Permission for absence from this event shall be obtained from the principal, in advance except in cases of emergency, by those teachers having conflicts.
2. **Supervisory Duties:** It is not the intent to increase teacher's supervisory duties beyond what had been the general practice in the past.
3. **Faculty Meetings:** Principals shall take steps to minimize the need for more than one faculty meeting per month by utilizing E-mail, memos, or other alternate means of communication. Principals shall schedule no more than 14 faculty meetings per year on student attendance days. The intent of this language is not to increase the number of faculty meetings outside the normal workday. It is not the intent to increase faculty meetings beyond what has been the general practice in the past.

Faculty meetings will be defined as a mandatory meeting of all the staff assigned to the school.

Emergency meetings will not be counted as a part of the allotted 14 faculty meetings per year. An emergency will be defined as something which could not be reasonably anticipated.

All other faculty meetings beyond the allotted number will be on a voluntary basis. Staff members will not be required to attend.

4. **Accreditation:** Teachers shall participate in accreditation activities.
5. **Early dismissal:** In recognition that teachers may work beyond the normal work day because of the exceptions, principals may permit teachers to leave school before the close of the normal teacher workday on school days immediately preceding a holiday or a non-student day as long as students are not left unsupervised.

ARTICLE XVIII - WORK YEAR - PAID HOLIDAYS

Section 1 - Work Year

Beginning 2005-2006

The standard work year for employees shall consist of 196 days. In addition to the six (6) paid holidays as described below, the standard work year shall consist of 4 preschool days of which two (2) will be reserved for employees to work in their classroom or work site. These 2 days shall be non-student contact workdays. No meetings of any kind may take place on these days. There shall also be 4 additional in-service days, 3 record days, 1 post-school day, and 180 student days.

Section 2 - Holidays

The School Board shall provide six (6) paid holidays, one of which shall be either Florida Heritage Day or President's Day, as part of the 196 days. The calendar adoption process shall determine whether the paid holiday is President's Day or Florida Heritage Day.

Section 3 - Pay for Holidays

Any employee who is on the payroll or compensable leave on the workday preceding or following a paid holiday shall be paid for the paid holiday which falls next to the paid leave or compensable workday. Any employee whose last workday before termination, resignation or retirement falls on the last workday before a holiday shall not be entitled to holiday pay. Any employee whose first day of employment begins on the first workday following a holiday shall not be entitled to holiday pay for any holiday preceding the first workday.



Contract between
The School Board of Orange County, Florida
And
The Orange County
Classroom Teachers Association

2021-24 Contract

2022-23 Edition

Ratified July 28, 2022



5. If the employee declines an offer of reemployment, s/he shall have no further right to recall. Failure to respond to a notice of recall within the time limits prescribed shall be construed as declining an offer of reemployment. If a teacher declines or fails to respond to a notice of recall, it shall not preclude a teacher an opportunity to seek re-employment with the District in the future.
 6. Upon reemployment the employee shall be placed on the salary schedule and granted seniority and benefits as if s/he had been on an unpaid leave of absence. Any waiting period required of new employees for receipt of insurance benefits shall be waived.
 7. Period of Recall
 - a. Laid off teachers with continuing or professional service contracts shall remain on recall for a period of three years from the date of layoff.
 - b. Teachers with temporary interim contracts shall remain on recall until the end of their contractual period of employment.
 - c. All other employees shall remain on recall for a period of time equal to their seniority but not to exceed three years.
 8. After a laid off employee's recall period has expired, the district shall have no further obligation for reemployment.
- H. The foregoing procedures shall be implemented in compliance with any court-required ratio.

ARTICLE XIV

DUTY DAY

- A. Except as otherwise provided in this Contract, the employee duty day shall be seven hours and 30 minutes including a duty-free lunch, or 37 ½ hours per week total.
- B. As part of an ongoing program of school improvement, and in recognition of individual schools' needs to be given increased responsibility for site-based decision making, the parties agree to the following relating to the employee duty day:

during preplanning and post-planning, shall not exceed approximately one hour per week except for emergencies. Beginning in 2020-21, scheduled activities during preplanning will be limited to the equivalent of no more than two and one-half (2 ½) duty days so as not to significantly impede the teachers' time for preparation for the coming school year. This does not apply to new hires to the District and/or work location, schools assigned to the School Transformation Office, or schools identified as Corrective Program Schools.

- U. Physical education teachers who are routinely responsible for multiple classes and are regularly provided assistance shall be assured of similar support in the event of absenteeism.
- V. During the contract year, whenever a fifth Wednesday of the month falls on a duty day, teachers will receive an uninterrupted planning period after student contact time. No meetings, workshops or professional development will be scheduled during this time.

ARTICLE XV

WORK YEAR

- A. Ten-month employees shall have 197 duty days of which 180 shall include student contact. Eleven-month employees shall have 217 duty days. The calendar for school psychologists shall have 228 days. The total number of paid holidays for ten and 11-month employees shall be six. School psychologists receive one additional paid day off. Twelve-month employees shall be scheduled to work all weekdays when the Ronald Blocker Educational Leadership Center is open for business other than nine paid holidays. Paid holidays and the School Calendars shall be as set forth in Appendix B, which is hereby incorporated into and made a part of this Contract.
- B. The 10-month calendar shall include the following:
 - 1. Six (6) days of pre-planning prior to the first student attendance day, one of which will be a voluntary Staff Development Day, and two days of post-planning following the last student attendance day.
 - 2. A workday scheduled at the end of each of the approximate nine-week grading periods, the last one of which shall be part of the post-planning period.
 - 3. A professional day scheduled for a Friday in October, in conjunction with the day chosen as the statewide professional day.
 - 4. There shall be a full (M-F) two-week Winter Holiday.

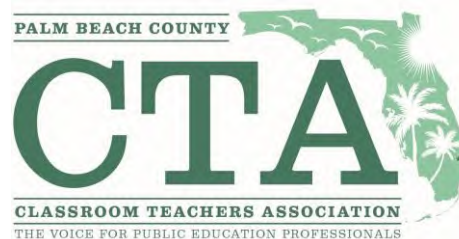
Collective Bargaining Agreement

Between

**The School Board of
Palm Beach County, Florida**

And

**The Palm Beach County
Classroom Teachers Association**



July 1, 2021 - June 30, 2022

ARTICLE III - WORKING CONDITIONS

Section A - Contract Year

1. The employee contract year shall be 196 days and is a ten (10) month contract. During the term of this Agreement, the Board/District shall provide six (6) paid holidays during the school year. Employees new to the District may have up to two (2) additional in-service days scheduled prior to the regular contract year. At least one (1) full day of preschool shall be without scheduled meetings for employees and will be set aside for employees to use for their own professional utilization in preparation for the upcoming school year.
2. The need for extra duty days will be announced at the School/Department in writing by the Principal/Director. Volunteers assigned to that School/Department will be considered with the most senior volunteer properly certified employee who is currently assigned to the specific instructional area/Department being provided the extra duty days will be selected first. If an insufficient number of properly certified employees volunteer at the School/Department in the instructional area/Department being provided extra duty days and staffing needs cannot be met with volunteers, the District reserves the right to assign properly certified employees involuntarily to extra duty day(s) at his/her daily rate of pay. Such involuntary assignments shall be made on the basis of seniority, with the least senior properly certified employee at the School/Department who is currently assigned to the specific instructional area/Department being provided the extra duty day(s) assigned first. Employees given such involuntary assignments shall be given at least twenty-five (25) calendar days written notice prior to the first date of the assignment. The number of extra duty days that may be assigned to an employee will not exceed a total of ten (10) duty days per summer unless the individual employee agrees to be assigned to more than ten (10) extra duty days. All such extra duty days will be scheduled to be consecutive with the regular school year with the understanding that some extra duty days may be scheduled immediately before the regular school year for the employees begins and some extra duty days may be scheduled immediately after the regular school year for the employees ends. These provisions do not replace the process for selecting employees to fill instructional vacancies for special session (summer school) pursuant to Article VIII, Section D of this Agreement.
3. The need for an extended academic year will be announced within the School/Department in writing by the Principal/Director, during the previous school year and must be announced prior to the voluntary transfer period. Volunteers will be considered with the most senior properly certified employee(s) who are currently assigned to the specific instructional area/Department being provided the extended academic year being selected first. If no properly certified volunteers are available and staffing needs cannot be otherwise met, the Board reserves the right to appoint an employee to an extended academic calendar at his/her daily rate of pay. Such involuntary assignments shall be made on the basis of seniority, with the least senior properly certified employee(s) who are currently assigned to the specific instructional area/Department being selected for the extended academic calendar first. The academic calendar may not be extended beyond five (5) consecutive instruction days unless mutually agreed to by the Parties in writing or when mandated by statute.

ARTICLE III - WORKING CONDITIONS

Section A - Contract Year (cont'd)

4. Any extension of the regular 196-day contract or academic year, as approved by the Board/District, shall be compensated at the employee's daily rate of pay as determined by dividing 196 days into the annual salary of the employee, including the employee's advanced degree supplement(s).
5. Employees having a two-hundred fifty (250) day contract who are assigned to a Department of Juvenile Justice (DJJ) Program will continue to have a two-hundred fifty (250) day contract. Employees with one-hundred ninety-six (196) day contracts who are assigned to a DJJ Program will be offered up to fifty-four (54) extra duty days. Current employees under a one-hundred ninety-six (196) day contract will be given first choice for extra duty days. The number of extra duty days will be mutually agreed to by the employee and the District.

Section B - Employee's Hours and Conditions

1. Duty Hours
 - a. Except for faculty meetings provided in paragraph #6 below, the duty day shall be a maximum of seven (7) hours and thirty (30) minutes consecutively, provided that this shall not apply to those employees contracting for less than full-time duty.
 - b. The workday for all employees during pre-school, post-school, and all Teacher Work days during the regular school year shall be from 8:00 a.m. to 3:30 p.m., with one (1) hour for lunch. An exception to this for a modified workday is as determined by a faculty vote conducted by the EBC and approved by the Principal. Once voted and approved, the modified schedule for pre-school, post-school and all Teacher Work Days/In-Service Days at that school will remain in place for the balance of that school year.
2. Leaving the Building - At times when an employee does not have scheduled instructional responsibilities, conferences, or other assigned duties, the employee may, upon prior approval by the Principal or designee, leave the school building for personal reasons. The Principal or designee will not be arbitrary or capricious when considering such requests. Any employee who is away from the building under this provision shall not be considered to be carrying out the responsibilities of his/her position, and the Board/District shall not be liable for injury to the employee or damage to the employee's property while he/she is not on school property.

Whenever possible a Principal will permit an employee to attend his/her child's school Open House and/or parent-teacher conference provided such employee finds his/her own properly certified coverage from among other employees at his/her school or uses available personal leave time. When using personal leave time, the employee will follow procedures set forth in Article V, Section B (2) of this Agreement.

Instructional

Master Contract

Negotiations

2018-2021

2018-2019 School Year

United School Employees of Pasco

Don Peace, President

813 996 2119

813 996-2770

813 995 9129

and

Pasco County Schools

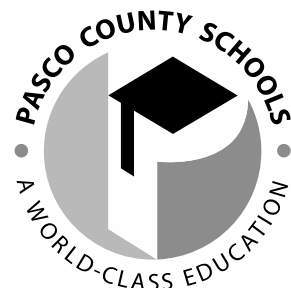
Kurt Browning, Superintendent

813 794 2000

727 774 2000

352 524 2000

USEP



The District School Board of Pasco County shall provide the necessary training to any teacher who is assigned a limited English proficient student so that the teacher complies with the requirements in Florida Statute and State Board Rules.

6. The Board recognizes that communication, education, and training are critical factors which directly impact the successful implementation of instructional program change and student performance. Prior to implementation, a conscientious effort will be made to provide an explanation of the change to those teachers who are affected. Teachers expected to implement such programs may be provided the opportunity to receive staff development training. Economics permitting, such training may be scheduled during work hours.
7. Teachers within a specific field shall have first opportunity to attend staff development training program components related to their field. All staff development training components offered within any given calendar month shall be posted in each school by the fifteenth (15th) of the preceding month.
8. Master staff development points may be used for the purpose of recertification, and each group of twenty (20) points shall be equivalent to one (1) semester hour for this purpose.
9. To receive compensation for the staff development activity, the teacher must be enrolled for the duration of the time the staff development activity is offered unless the participant is forced to withdraw due to illness which is verified by a licensed physician, or other verifiable emergency. To receive staff development points the teacher must successfully complete all requirements, including any follow up activities and/or projects, as reported by the activity leader. Such requirements, including any make-up policies, will be given in writing and announced at the first training class/session.

SECTION J - Academic Freedom

Academic freedom shall be guaranteed to all teachers, and no arbitrary limitations shall be placed upon study, investigation, presentation, and interpretation of facts and ideas except as may be limited by requirements of applicable laws, regulations which have the effect of law, curriculum content requirements, and the age and educational development level of the child.

SECTION K - Political Activity

1. All teachers shall have the freedom of political action when not engaged in their teaching assignments or other assigned responsibilities during the school day provided such action is within the laws of the United States of America and the State of Florida and their teaching positions are not used for their political advantage.
2. The right of all teachers to work and to vote for the party and candidate of their choice shall never be questioned, abridged, or denied by either the Board or the Union.
3. All teachers shall be entirely free from political domination, coercion, or the pretended necessity of making political contributions of money or other things of value or engaging in any political work or activity against their wishes under the assumption that failure to do so will in any way affect their status as employees of the school system or as members of the Union.

SECTION L - School Day

1. The normal workday for teachers shall be seven and one-half (7 1/2) hours each day including lunch. However, the normal workday for teachers at an alternative school for disruptive students shall be eight (8) hours each day including lunch.
2. Each teacher shall be ensured of a duty-free lunch period except when students are being supervised on a field trip. The lunch period shall be equal in length to the time scheduled for the student lunch period at that school. Except on days when periods are shortened for assemblies or early dismissal, the teacher lunch period shall be at least thirty (30) minutes in length.
3. No teacher shall be required to teach more than four (4) consecutive hours without a relief period.
4. Notification of staff development, faculty and/or district wide meetings which teachers are required to attend shall be given to all involved teachers at least twenty-four (24) hours prior to the meeting except in case of emergency.
5. Except in emergencies or when mutually agreed by teachers, faculty meetings will not extend beyond normal duty hours.

SECTION M - Teacher Work Year

1. The teacher work year shall be one hundred ninety-six (196) days. Six (6) of these days shall be paid holidays, making the teachers' work calendar 196 days including paid holidays.

2. At the Board's discretion, contracts beyond 196 days may be issued and, in such cases, the additional days are paid at the daily rate established by the teacher's placement on salary schedule #55 and #55A. This provision does not apply to Summer School, rates for which are fixed by Addendum A of this Agreement.
3. Juvenile Justice Programs - Florida Statute 1003.01(11)(a), requires the district to provide 240 days of instruction for students in the district's Juvenile Justice Programs. In order to provide these additional services to students in such programs, additional days must be provided for teachers beyond their regular contracts. Therefore, teachers assigned to such programs will have the following additional rights:
 - a) The right of first refusal of any and all additional days at the center to which the teacher is assigned. Any teacher choosing not to accept additional days shall not be penalized.
 - b) The right to earn up to two (2) additional sick leave days per year at the rate of one (1) day for each twenty (20) additional days worked, if such additional days are consecutive with the teacher's regular contract.
 - c) The right to utilize accumulated sick leave during additional days.

SECTION N - Non-Teaching Duties

1. When available, paraprofessionals shall be assigned to assist instructional staff.
2. Non-teaching tasks and assignments shall be kept to a minimum.
 - a. Non-teaching duties shall be assigned fairly and shall be approximately the same with respect to the nature, duration and length of the duties.
 - b. Teachers shall be informed of the proposed non-teaching duties within the school.
 - c. Teachers shall be given an opportunity to request specific duty assignments.
 - d. Exempting extenuating circumstances, the master duty schedule shall be distributed to all teachers by the last teacher workday in the preplanning week.

SECTION O - Facilities

1. Where facilities permit, the Board shall provide, at no cost to the teacher, paved, off-street parking facilities for all teachers. Parking facilities for teachers shall be planned in conjunction with new school construction.
2. The Board will make available in each school at least one (1) room of appropriate size, adequately furnished and vented, which shall be reserved as an employee lounge.
3. At least one (1) telephone shall be made available in each school for teacher use. The location of this telephone and those designated for teacher use in new schools shall provide as much privacy as possible. The Board shall not be required to install new telephones or move existing ones in order to comply with this language.
4. The Board shall make adequate restrooms available exclusively for employee use.
5. The Board agrees to provide reserved dining areas in each school for the use of teachers. Teachers shall be permitted to take food from the school cafeteria during lunchtime to areas designated by the principal.
6. Teachers shall have operable typing and duplicating facilities to aid them in the preparation of instructional materials. When possible, said equipment shall be located in a central workroom and/or workspace.
7. The Board shall make available at each school site conference area(s) which shall be used primarily for teacher conferences and educational evaluations.
8. The Board shall provide for teachers a lockable space in a desk or cabinet.
9. Teachers shall not be required to work in a school when there are no operable restroom facilities.

SECTION P - Materials

1. It is recognized that it is the responsibility of the Board to provide adequate teaching materials, supplies, textbooks, and operable audiovisual equipment and facilities. However, the Board will provide for teacher input into the purchase of any new textbook through either surveys, meetings, or committees.
2. No teacher shall be required to provide materials listed in paragraph 1 above.
3. The Board shall provide when available from the publisher a copy of the teacher's edition for his/her individual use of all texts used in each course he/she is teaching.

SECTION Q - Teacher Files

1. No material related to a teacher's conduct, service, character, or personality shall be placed in the files unless the teacher has had an opportunity to read the material. The teacher shall acknowledge that he/she has read such material by affixing his/her signature on the actual copy to be filed, with the understanding that such

AGREEMENT

Between

THE SCHOOL BOARD OF PINELLAS COUNTY,
FLORIDA

And

THE PINELLAS CLASSROOM TEACHERS
ASSOCIATION, INCORPORATED

2022 – 2025
AGREEMENT



- H. Adequate materials, including computers and equivalent access to technology required in daily teaching responsibility, shall be provided.
- I. A copy of both the teacher's textbook manual and the electronic version of that manual used in each course subject taught shall be provided.
- J. The Board and the Union agree that adequate instruction requires adequate equipment, material and facilities. In the event that this cannot be accomplished, the course or subject so affected should not be offered. Teachers shall be involved in decisions as to the adequacy of the above-cited items.
- K. The Board and the Union agree that educational opportunity shall be as equivalent as possible throughout the school system given the special nature of particular programs and activities. The Board agrees to work to provide those conditions necessary to assure equivalency within facilities, teaching supplies, class size, equipment, supporting personnel, and preparation time.
- L. The Board and the Union agree that a functioning two-way communication system is essential in areas where the safety and health of teachers and students may be affected.
- M. The Board recognizes the inconveniences created by not having adequate facilities during the instructional day. To that end, the Board will review the issue of inadequate facilities and address this concern in future budget considerations.

ARTICLE 27 SCHOOL SCHEDULES

It is the philosophy of this agreement that a teacher's primary responsibility is to teach. The parties to this agreement recognize that there are certain other activities which must be performed during the school day that are essential to the safe and effective operation of the school and that professional development is essential to continuous quality improvement necessary to improve student achievement. This provision is intended to establish the parameters for the school day including the teacher's contractual day, the student's instructional day, and the rights and responsibilities of teachers within this time frame. Notwithstanding this Article, school schedules may be modified by Memorandum of Understanding or state mandate in order to provide additional support to schools that may need it.

1. Hours of Work.

Unless otherwise agreed to by the parties, the regular school day for teachers is seven (7) hours and thirty (30) minutes. The regular school day on days when students are not in attendance, such as in-service, preschool, post-school, and staff development days, is seven (7) hours. These hours constitute the "Teacher Contractual Day".

or Highly Effective on their Final Evaluations for each of the three (3) preceding years may appeal the principal's decision not to recommend the renewal of their annual contract.

3. Annual contract teachers at a Tier III or Tier IV school have an expanded right to appeal the non-renewal of their contract. If the annual contract teacher received less than Effective on their Summative Evaluation but had not worked three (3) years, the teacher may nevertheless appeal the principal's decision not to recommend the renewal of their annual contract if they had received Effective or Highly Effective for each of the years they had been employed.
4. To initiate the appeal, the teacher will submit a written request to the Associate Superintendent for Human Resources who will schedule a meeting with the Area Superintendent, the teacher and his/her representative. The principal and other staff called upon by the Associate Superintendent for Human Resources will also be present at the meeting. The principal will explain the basis upon which the decision not to renew or offer an annual contract was made. The Area Superintendent and the Associate Superintendent for Human Resources will determine the appropriateness of the recommendation. Such determination shall be in their sole discretion and shall not require just cause. There shall be no appeal from or challenge to their decision nor shall it constitute a basis for grievance.
5. If the recommendation, which is the subject of the appeal, is determined to be appropriate, the teacher shall be notified. If the recommendation is determined to be inappropriate, the Associate Superintendent for Human Resources may direct that the teacher remain at the school or may find alternative placement.

G. Length of Instructional Contracts.

1. Instructional contracts shall be for a period of one hundred and ninety-eight (198) days. The Board reserves the right to offer contracts in excess of one hundred and ninety-eight (198) days if deemed warranted by the needs of the program.
2. Regular full-time post-secondary vocational instructors will generally receive contracts for two hundred thirty-five (235) days. However, such contracts shall be based on curricular and program needs for specific instructional areas and shall be contingent upon sufficient student enrollment as determined by accepted staffing ratios. In the event that student enrollment is insufficient to warrant two hundred thirty-five (235) days of continuous service, the number of days may be reduced by administration using as the criteria: needs of the program, certification, qualification, and seniority in the district.
3. Regular full-time post-secondary vocational instructors on a two hundred thirty-five (235) day contract who has taught ten (10) continuous years shall

**THE SCHOOL BOARD OF POLK COUNTY,
FLORIDA and the
POLK EDUCATION ASSOCIATION, INC.**

**TEACHER
COLLECTIVE BARGAINING AGREEMENT**

July 1, 2022 - June 30, 2025

Ratification of Unit- June 16, 2022

Board Approved- July 12, 2022

***This Contract is negotiated on your behalf by the
Polk Education Association***

730 E. Davidson St.
Bartow, FL 33830
863-533-0908
polk@floridaea.org

Join your union today! Scan the QR Code below or go to www.polkea.org and click
“Join PEA.”



- **Special Programs** – Self-contained instructional classrooms for Exceptional Student Education and teachers assigned to any alternative education program or worksite.

6.1 Teacher Responsibility: The Board and the Association acknowledge that a teacher's primary responsibility is to teach, and that support personnel and volunteers shall be used to assist with and reduce teachers' non-instructional responsibilities. The Board and the Association agree that, in order to encourage the efficient use of time and to conserve paper, paperwork required of teachers should be kept to a minimum.

6.1-1 As a part of teachers' professional responsibilities, they are expected to attend such after school activities as: parent-teacher meetings, open house, graduation. The parties recognize that teachers have obligations outside their professional responsibilities and agree that schedules for such activities shall be provided no later than the last day of teacher pre-planning of each school year and that flex time be provided to those participating teachers by mutual agreement of the principal and teachers.

6.1-2 With the exception of the last grading period, grades will be due by the end of the duty day of the second working day following the end of the grading period. For the last grading period, middle and high school grades will be due at 8:00 a.m. on the first workday following the last student contact day. For teachers of graduating seniors, grades will be due one (1) day before the last official school day for seniors. Grades should be submitted no later than the end of the duty day for this group and the date will be determined during second semester. For elementary schools, grades will be due on the 172nd student day. The exact due dates and time for grades will be published within the school calendar whenever possible.

6.1-3 If a teacher is required to utilize a specific software program in the execution of their job, that program must be available to them in their classroom. If software is unavailable appropriate handwritten forms may be used.

6.1-4 Substitute teachers shall be employed, when available, for all absent teachers. Employees shall be able to report an illness with one contact 24 hours per day whether through a phone call or through a computer to an automatic substitute placement system. In the instance of an employee who has been the subject of disciplinary action for absenteeism, a call to a school's administration can be required. This contact shall satisfy any requirements for scheduling a substitute, if required. When a substitute is not available, the unfilled job number from the substitute placement system must be provided to impacted staff upon request. Substitute teachers shall be expected to perform all of the teacher duties normally performed by the regular teacher as determined by the building principal. Except in emergencies, classroom teachers will leave adequate written teaching plans for the substitute teachers so that the normal classroom activities may be carried out.

6.1-5 A teacher may be requested, but not required, to substitute during his/her planning time for another teacher.

6.2 Teacher Workday: The workday for all teachers shall be no more than 7¾ hours. On non-student days teachers shall have a one (1) hour lunch break. On student days a teacher shall be scheduled for a maximum of 360 minutes per day of student contact, a duty-free lunch period equivalent to that of the students, and at least 45 minutes of uninterrupted planning time for a traditional schedule or an uninterrupted block of at least 90 minutes every other day for a block schedule. Remaining minutes of student contact time may be utilized for non-instructional duties and may be accumulated within the week to facilitate this required coverage within the teacher's duty day. The staff shall be involved in designing the non-instructional duty schedule.

6.2-1 If the implementation of arrangements (e.g. re-assignment of paraeducators, changing of duty schedules, changing of teaching schedules of specialty teachers, etc.) for a duty free lunch equivalent to that of the students is not acceptable to a majority of the school faculty as determined by secret ballot vote, then this provision shall not apply. The determining secret ballot vote must occur at an announced time and place where ballots will be distributed, collected and counted publicly by the principal and teachers to include PEA representation, and, which allows for all teachers to attend. The vote must take place annually during the week of pre-planning.

2022-2023 Teacher Performance Salary Schedule (196 days):**Annual Contract Teacher Pay for Performance Salary Schedule**

| Pay Level Teacher PFP | 2022-2023 Teacher PFP |
|--------------------------|--------------------------|
| AAD PFP | \$47,500 |
| AAE PFP | \$47,737 |
| AAF PFP | \$48,044 |
| AAG PFP | \$48,351 |
| AAH PFP | \$48,658 |
| AAI PFP | \$48,965 |
| AAJ PFP | \$49,272 |
| AAK PFP | \$49,579 |
| AAL PFP | \$49,886 |
| AAM PFP | \$50,193 |
| AAN PFP | \$50,500 |
| AAO PFP | \$50,807 |
| AAP PFP | \$51,114 |
| AAQ PFP | \$51,421 |
| AAR PFP | \$51,728 |
| AAS PFP | \$52,035 |
| AAT PFP | \$52,342 |
| AAU PFP | \$52,649 |
| AAV PFP | \$52,956 |
| AAW PFP | \$53,263 |
| AAX PFP | \$53,570 |
| AAZ PFP | \$53,877 |
| ABA PFP | \$54,184 |
| ABB PFP | \$54,491 |
| ABB PFP | \$54,798 |
| ABC PFP | \$55,105 |
| ABD PFP | \$55,412 |
| ABE PFP | \$55,719 |
| ABF PFP | \$56,026 |
| ABG PFP | \$56,333 |
| ABH PFP | \$56,640 |
| ABI PFP | \$56,947 |
| ABJ PFP | \$57,254 |
| ABK PFP | \$57,561 |
| ABL PFP | \$57,868 |
| ABM PFP | \$58,175 |
| ABN PFP | \$58,482 |
| ABO PFP | \$58,789 |
| ABP PFP | \$59,096 |

INSTRUCTIONAL BARGAINING UNIT COLLECTIVE BARGAINING AGREEMENT

between the

SARASOTA
CLASSIFIED/TEACHERS
ASSOCIATION

and the

SCHOOL BOARD
of
SARASOTA COUNTY, FL



July 1, 2021-June 30, 2024
Revision-February 2022



1
2 SENIORITY

Length of continuous service in the Instructional Bargaining Unit from the effective date of hire as a teacher. Absence from service by an approved School Board leave shall not be deemed an interruption in continuous service. If a teacher on a leave of absence does not work more than one day more than one half of the school year, that year will not count for seniority accrual. A teacher who transfers to the Classified Bargaining Unit and then returns to an Instructional Bargaining Unit position will have his/her former time in the Instructional Bargaining Unit apply for seniority purposes providing there was no break in service to the School Board of Sarasota County.

13
14 SENIOR REPRESENTATIVE

The representative as designated by the Union.

15
16 SOUTH COUNTY

Any school or worksite located south of North Creek.

17
18 SUMMER ENHANCEMENT

A voluntary, District designated program that benefits economically disadvantaged students that occurs during the summer recess. This program is not part of the extended school year program.

19
20
21
22
23 SUPERINTENDENT

The Superintendent of Schools or his/her designee.

24
25 TEACHER

A member of the bargaining unit as defined in Article I unless otherwise indicated.

26
27
28 UNION

The Sarasota Classified/Teachers Association (SC/TA).

29
30 WORKDAY

A duty day of the teacher unless otherwise indicated in the Agreement.

31
32
33 WORK YEAR

The regular work year for teachers covered under this contract shall normally be 196 duty days. Specialist's work year shall consist of 220 duty days.

If the School Board decides to increase the work year beyond 196 days, the Board will negotiate the proposed change and the compensation for such extension with the Union. There is no guarantee of extra duty days on the part of the Board. Such days are to be considered annually and be subject to the approval of the Superintendent of Schools.

Teachers who work in excess of 196 days shall continue to receive one annual leave day for every 24 additional duty days (not including the Summer School program).

In the case of those teachers whose current contract is in excess of the 196 days, said teachers will not have their contract year reduced except as outlined in Article XIV, Reduction in Force.

51 **ARTICLE III - SCOPE OF BARGAINING**

52
53 A. Scope

- b. Obvious and unusually slurred speech
Obvious and unusual lack of balance or substantially unsteady gait
Apparent intoxicated behavior (without the odor of alcohol or marijuana)
Inability to respond to simple questions or respond correctly
Very large or small pupils

2. Teachers thought to be under the influence of alcohol will receive a breath analyzer test (BAT) by a certified laboratory agreed to by the parties. Teachers thought to be under the influence of illegal drugs will be given a urine test, testing for specific substances agreed to by the parties. A split sample technique will be utilized in the case of any urine testing.

ARTICLE VII - CHANGES IN PAST PRACTICES/TERMS/CONDITIONS OF EMPLOYMENT

- A. The parties shall continue past practices, terms, and conditions of employment unless said practices, terms, and conditions of employment have been altered or changed within the confines of this Agreement.
- B. The Principal shall consult with the building Senior Representative prior to implementation of any change by the Principal in past practices at a school.

ARTICLE VIII - FAIR PRACTICES

- A. There shall be no discrimination against teachers on the basis of race, color, religion, gender, ethnic or national origin, genetic information, age, disability, marital status, political beliefs or activities or sexual orientation.
- B. The Board shall not discriminate against teachers because of membership in the Union.
- C. Teachers covered by this Agreement shall have the protection of all the rights to which they are entitled by this contract and other applicable laws and statutes.
- D. Sarasota County School Board shall comply with State Statutes on Veteran's preference and Federal Statutes on non-discrimination on the basis of religion, race, national origin, color, sex, or handicap.

ARTICLE IX - TEACHER DUTY DAY

A. Duty Day

1. The teacher duty day will be 7.5 hours including a one-half hour duty free lunch. Employees paid on the School Psychologist/School Social Worker/Program Specialist Salary Schedule will work an eight (8) hour duty day with a one-half hour duty free lunch.
2. Individual teacher's beginning and ending times may vary due to the nature of the individual school or the individual program within the school.
3. Duty Free Lunch

All teachers shall have a 30-minute uninterrupted duty-free lunch. During this period, teachers will have no supervisory or transport responsibilities for students.

4. Planning Time

Planning time will consist of blocks of time no less than 15 minutes and may include time outside the student day. Except as noted below, each teacher will have at least one continuous block of no less than 45 minutes per day of planning time during the student day. Meetings will not occur during a teacher's individual planning time.

**AVERAGE SALARIES FOR SELECT INSTRUCTIONAL STAFF
2021-22, FINAL SURVEY 3**

Note: Distinct by district, school, and job category (i.e. Principals, Teachers, etc.). For the number of and average salary, staff must have had a salary and employment length greater than 0.

| DIST # | DISTRICT NAME | GUIDANCE | | | LIBRARIAN/MEDIA SPECIALIST | | | SCHOOL PSYCHOLOGIST | | | SOCIAL WORKER | | | INSTRUCTIONAL STAFF (Including Teachers) | | |
|--------|---------------|-------------------|--------------------|-------------------------------------|----------------------------|--------------------|-------------------------------------|---------------------|--------------------|-------------------------------------|-------------------|--------------------|-------------------------------------|---|--------------------|-------------------------------------|
| | | AVERAGE SALARY | NUMBER EMPLOYED | EMPLOYMENT LENGTH (in Months) | AVERAGE SALARY | NUMBER EMPLOYED | EMPLOYMENT LENGTH (in Months) | AVERAGE SALARY | NUMBER EMPLOYED | EMPLOYMENT LENGTH (in Months) | AVERAGE SALARY | NUMBER EMPLOYED | EMPLOYMENT LENGTH (in Months) | AVERAGE SALARY | NUMBER EMPLOYED | EMPLOYMENT LENGTH (in Months) |
| 00 | FLORIDA | \$ 54,721.03 | 6,528 | 10 | \$ 56,288.41 | 1,912 | 10 | \$ 63,009.30 | 1,447 | 11 | \$ 52,093.65 | 1,723 | 10 | \$ 51,808.92 | 203,293 | 10 |
| 01 | ALACHUA | \$ 52,878.72 | 57 | 10 | \$ 53,897.43 | 44 | 10 | \$ 57,466.89 | 10 | 10 | \$ 45,848.26 | 14 | 10 | \$ 51,026.77 | 1,960 | 10 |
| 02 | BAKER | \$ 51,842.14 | 12 | 10 | \$ 55,411.85 | 4 | 10 | \$ 65,262.22 | 2 | 11 | | | | \$ 46,811.13 | 331 | 10 |
| 03 | BAY | \$ 52,823.28 | 66 | 10 | \$ 50,044.11 | 29 | 10 | \$ 64,747.54 | 9 | 10 | \$ 47,971.39 | 6 | 10 | \$ 49,672.62 | 1,955 | 10 |
| 04 | BRADFORD | \$ 48,898.73 | 8 | 10 | \$ 45,629.00 | 1 | 10 | \$ 66,771.63 | 1 | 11 | | | | \$ 44,885.89 | 219 | 10 |
| 05 | BREVARD | \$ 51,762.98 | 177 | 10 | \$ 52,833.72 | 82 | 10 | \$ 64,761.82 | 33 | 11 | \$ 48,659.86 | 41 | 10 | \$ 50,345.19 | 5,352 | 10 |
| 06 | BROWARD | \$ 58,911.87 | 701 | 10 | \$ 61,975.43 | 103 | 10 | \$ 64,257.71 | 136 | 11 | \$ 54,495.20 | 186 | 10 | \$ 54,707.82 | 17,270 | 10 |
| 07 | CALHOUN | \$ 44,801.31 | 3 | 10 | \$ 58,473.95 | 1 | 10 | | | | \$ 60,897.94 | 1 | 12 | \$ 43,371.32 | 157 | 10 |
| 08 | CHARLOTTE | \$ 60,037.01 | 37 | 10 | \$ 58,575.09 | 17 | 10 | \$ 74,130.46 | 13 | 10 | \$ 55,306.51 | 22 | 10 | \$ 54,692.82 | 1,170 | 10 |
| 09 | CITRUS | \$ 58,587.67 | 37 | 11 | \$ 55,052.19 | 19 | 10 | \$ 57,563.15 | 11 | 11 | \$ 49,406.80 | 13 | 10 | \$ 51,566.81 | 1,184 | 10 |
| 10 | CLAY | \$ 50,514.38 | 104 | 11 | \$ 51,834.16 | 40 | 10 | \$ 63,942.46 | 17 | 12 | \$ 44,313.33 | 22 | 10 | \$ 47,557.99 | 2,998 | 10 |
| 11 | COLLIER | \$ 63,432.92 | 153 | 10 | \$ 67,953.43 | 50 | 10 | \$ 64,029.93 | 30 | 10 | \$ 70,623.25 | 3 | 11 | \$ 59,674.32 | 3,609 | 10 |
| 12 | COLUMBIA | \$ 51,328.20 | 20 | 10 | \$ 51,430.00 | 10 | 10 | | | | \$ 45,984.75 | 8 | 10 | \$ 46,929.78 | 700 | 10 |
| 13 | MIAMI-DADE | \$ 54,733.71 | 790 | 10 | \$ 62,163.13 | 86 | 10 | \$ 56,112.87 | 180 | 10 | \$ 53,350.22 | 132 | 10 | \$ 53,186.99 | 20,375 | 10 |
| 14 | DESOTO | \$ 53,287.33 | 6 | 11 | \$ 52,881.75 | 4 | 10 | \$ 68,047.00 | 1 | 10 | \$ 65,966.00 | 2 | 11 | \$ 50,051.44 | 303 | 10 |
| 15 | DIXIE | \$ 60,727.00 | 5 | 11 | | | | | | | | | | \$ 48,872.27 | 140 | 10 |
| 16 | DUVAL | \$ 52,754.34 | 251 | 10 | \$ 54,934.52 | 57 | 10 | \$ 71,379.32 | 61 | 12 | \$ 54,656.85 | 82 | 11 | \$ 52,511.45 | 8,984 | 10 |
| 17 | ESCAMBIA | \$ 50,550.11 | 78 | 10 | \$ 51,117.02 | 47 | 10 | \$ 73,679.17 | 6 | 12 | \$ 51,386.22 | 9 | 11 | \$ 43,385.19 | 3,152 | 10 |
| 18 | FLAGLER | \$ 65,456.08 | 26 | 11 | \$ 66,210.50 | 8 | 11 | \$ 58,612.43 | 7 | 11 | \$ 53,852.38 | 8 | 11 | \$ 56,254.16 | 880 | 10 |
| 19 | FRANKLIN | \$ 49,188.00 | 2 | 11 | \$ 54,698.69 | 1 | 10 | \$ 76,780.00 | 2 | 11 | | | | \$ 44,384.99 | 94 | 10 |
| 20 | GADSDEN | \$ 43,186.50 | 16 | 10 | \$ 41,437.80 | 7 | 10 | \$ 53,216.83 | 4 | 11 | \$ 53,856.79 | 8 | 11 | \$ 44,504.31 | 388 | 10 |
| 21 | GILCHRIST | \$ 56,026.00 | 7 | 10 | \$ 60,681.00 | 1 | 10 | \$ 66,922.00 | 1 | 10 | \$ 46,872.00 | 1 | 10 | \$ 51,410.87 | 181 | 10 |
| 22 | GLADES | \$ 52,979.38 | 5 | 10 | \$ 51,550.00 | 2 | 10 | \$ 49,150.00 | 2 | 11 | \$ 66,300.00 | 1 | 11 | \$ 49,132.02 | 172 | 10 |
| 23 | GULF | \$ 59,665.75 | 4 | 11 | \$ 54,933.18 | 4 | 10 | \$ 62,305.00 | 1 | 10 | \$ 56,215.00 | 6 | 10 | \$ 50,423.49 | 154 | 10 |
| 24 | HAMILTON | \$ 49,233.91 | 4 | 11 | \$ 57,480.00 | 2 | 10 | | | | \$ 40,782.50 | 2 | 10 | \$ 45,687.07 | 110 | 10 |
| 25 | HARDEE | \$ 56,250.27 | 11 | 10 | \$ 55,821.67 | 6 | 10 | \$ 59,317.30 | 2 | 10 | \$ 47,981.00 | 2 | 10 | \$ 49,153.03 | 365 | 10 |
| 26 | HENDRY | \$ 57,073.37 | 15 | 11 | \$ 59,140.78 | 8 | 10 | \$ 78,998.22 | 2 | 11 | | | | \$ 51,992.02 | 477 | 10 |
| 27 | HERNANDO | \$ 52,785.62 | 47 | 10 | \$ 60,234.16 | 5 | 10 | \$ 59,155.07 | 10 | 11 | \$ 48,191.82 | 29 | 10 | \$ 50,280.34 | 1,611 | 10 |
| 28 | HIGHLANDS | \$ 54,133.43 | 14 | 10 | \$ 62,489.00 | 2 | 10 | \$ 58,187.50 | 2 | 10 | \$ 52,581.20 | 10 | 10 | \$ 50,002.24 | 835 | 10 |
| 29 | HILLSBOROUGH | \$ 58,194.74 | 479 | 11 | \$ 60,449.62 | 221 | 10 | \$ 62,459.66 | 148 | 11 | \$ 53,817.78 | 240 | 11 | \$ 54,400.26 | 15,815 | 10 |
| 30 | HOLMES | \$ 49,357.55 | 9 | 10 | \$ 52,695.00 | 1 | 10 | | | | \$ 48,324.07 | 2 | 11 | \$ 47,325.41 | 247 | 10 |
| 31 | INDIAN RIVER | \$ 58,743.75 | 45 | 11 | \$ 56,485.98 | 21 | 10 | \$ 57,503.80 | 11 | 10 | \$ 57,635.60 | 9 | 11 | \$ 52,104.31 | 1,425 | 10 |
| 32 | JACKSON | \$ 48,067.17 | 21 | 10 | \$ 53,643.45 | 9 | 10 | | | | | | | \$ 45,011.17 | 498 | 10 |
| 33 | JEFFERSON | \$ 52,410.00 | 1 | 10 | | | | | | | | | | \$ 48,532.02 | 59 | 10 |
| 34 | LAFAYETTE | \$ 63,918.82 | 4 | 10 | \$ 54,284.00 | 1 | 10 | | | | | | | \$ 53,101.56 | 85 | 10 |
| 35 | LAKE | \$ 51,253.47 | 94 | 11 | \$ 50,802.68 | 34 | 10 | \$ 58,318.05 | 20 | 11 | \$ 48,929.63 | 26 | 10 | \$ 47,790.89 | 3,370 | 10 |
| 36 | LEE | \$ 54,897.40 | 174 | 10 | \$ 54,393.60 | 8 | 10 | \$ 62,088.99 | 34 | 10 | \$ 53,699.59 | 67 | 10 | \$ 50,832.98 | 6,345 | 10 |
| 37 | LEON | \$ 51,257.96 | 63 | 10 | \$ 51,199.39 | 32 | 10 | \$ 52,758.47 | 18 | 10 | \$ 49,798.49 | 21 | 10 | \$ 48,160.18 | 2,408 | 10 |
| 38 | LEVY | \$ 48,768.39 | 9 | 10 | | | | \$ 60,468.24 | 1 | 11 | \$ 57,865.30 | 1 | 10 | \$ 45,914.44 | 343 | 10 |
| 39 | LIBERTY | \$ 53,096.32 | 3 | 10 | | | | | | | | | | \$ 44,405.52 | 116 | 10 |
| 40 | MADISON | \$ 38,738.00 | 3 | 11 | \$ 48,772.45 | 3 | 10 | | | | \$ 43,320.25 | 4 | 11 | \$ 43,167.71 | 162 | 10 |
| 41 | MANATEE | \$ 56,210.44 | 125 | 10 | \$ 59,739.64 | 47 | 10 | \$ 73,498.92 | 22 | 11 | \$ 61,603.55 | 26 | 10 | \$ 50,364.47 | 3,750 | 10 |

| DIST # | DISTRICT NAME | GUIDANCE | | | LIBRARIAN/MEDIA SPECIALIST | | | SCHOOL PSYCHOLOGIST | | | SOCIAL WORKER | | | INSTRUCTIONAL STAFF (Including Teachers) | | |
|--------|---------------|-------------------|--------------------|-------------------------------------|----------------------------|--------------------|-------------------------------------|---------------------|--------------------|-------------------------------------|-------------------|--------------------|-------------------------------------|---|--------------------|-------------------------------------|
| | | AVERAGE SALARY | NUMBER EMPLOYED | EMPLOYMENT LENGTH (in Months) | AVERAGE SALARY | NUMBER EMPLOYED | EMPLOYMENT LENGTH (in Months) | AVERAGE SALARY | NUMBER EMPLOYED | EMPLOYMENT LENGTH (in Months) | AVERAGE SALARY | NUMBER EMPLOYED | EMPLOYMENT LENGTH (in Months) | AVERAGE SALARY | NUMBER EMPLOYED | EMPLOYMENT LENGTH (in Months) |
| 42 | MARION | \$ 51,791.32 | 93 | 10 | \$ 50,621.04 | 46 | 10 | | | | \$ 49,554.28 | 22 | 10 | \$ 48,539.64 | 2,910 | 10 |
| 43 | MARTIN | \$ 50,116.05 | 40 | 10 | \$ 51,956.98 | 19 | 10 | \$ 75,182.96 | 9 | 11 | \$ 62,552.83 | 9 | 11 | \$ 49,569.31 | 1,380 | 10 |
| 44 | MONROE | \$ 65,690.25 | 25 | 10 | \$ 65,825.00 | 4 | 10 | \$ 71,347.73 | 5 | 10 | \$ 75,254.36 | 4 | 11 | \$ 61,621.68 | 765 | 10 |
| 45 | NASSAU | \$ 56,485.93 | 26 | 11 | \$ 55,000.58 | 14 | 10 | \$ 54,247.06 | 8 | 11 | \$ 45,875.33 | 9 | 10 | \$ 48,793.66 | 842 | 10 |
| 46 | OKALOOSA | \$ 59,768.94 | 79 | 11 | \$ 67,021.50 | 4 | 10 | \$ 76,183.25 | 8 | 11 | \$ 51,072.71 | 7 | 10 | \$ 55,504.72 | 2,021 | 10 |
| 47 | OKEECHOBEE | \$ 58,860.76 | 14 | 11 | \$ 51,658.23 | 6 | 10 | \$ 74,830.00 | 2 | 11 | \$ 56,783.00 | 1 | 11 | \$ 51,425.68 | 438 | 10 |
| 48 | ORANGE | \$ 52,170.78 | 427 | 10 | \$ 56,026.52 | 176 | 10 | \$ 77,807.83 | 114 | 11 | \$ 51,487.11 | 133 | 10 | \$ 51,747.86 | 15,686 | 10 |
| 49 | OSCEOLA | \$ 50,849.91 | 161 | 10 | \$ 54,087.25 | 51 | 10 | \$ 64,545.53 | 43 | 10 | \$ 49,870.76 | 33 | 10 | \$ 49,441.49 | 5,085 | 10 |
| 50 | PALM BEACH | \$ 54,663.25 | 428 | 10 | \$ 58,439.61 | 154 | 10 | \$ 63,982.57 | 120 | 10 | \$ 47,759.18 | 117 | 11 | \$ 53,545.28 | 14,290 | 10 |
| 51 | PASCO | \$ 48,224.68 | 187 | 10 | \$ 38,710.99 | 1 | 12 | \$ 49,820.57 | 49 | 11 | \$ 44,861.16 | 77 | 10 | \$ 45,870.40 | 5,825 | 10 |
| 52 | PINELLAS | \$ 52,541.67 | 234 | 10 | \$ 54,834.88 | 107 | 10 | \$ 54,637.27 | 87 | 10 | \$ 50,638.49 | 126 | 10 | \$ 52,252.32 | 7,668 | 10 |
| 53 | POLK | \$ 53,822.90 | 252 | 11 | \$ 53,610.13 | 86 | 10 | \$ 62,060.67 | 49 | 12 | \$ 50,371.37 | 44 | 10 | \$ 47,511.11 | 8,480 | 10 |
| 54 | PUTNAM | \$ 54,400.75 | 25 | 10 | \$ 56,671.60 | 5 | 10 | \$ 62,381.00 | 4 | 12 | | | | \$ 51,880.20 | 710 | 10 |
| 55 | ST. JOHNS | \$ 45,554.53 | 99 | 10 | \$ 52,169.53 | 37 | 10 | \$ 54,362.66 | 19 | 11 | \$ 46,414.21 | 13 | 10 | \$ 47,091.03 | 3,089 | 10 |
| 56 | ST. LUCIE | \$ 52,734.26 | 145 | 11 | \$ 53,198.50 | 35 | 10 | \$ 64,569.01 | 21 | 11 | \$ 48,118.86 | 20 | 10 | \$ 49,488.24 | 2,975 | 10 |
| 57 | SANTA ROSA | \$ 55,250.48 | 67 | 10 | \$ 54,233.72 | 30 | 10 | \$ 52,107.29 | 9 | 10 | \$ 49,879.73 | 9 | 10 | \$ 50,591.43 | 2,238 | 10 |
| 58 | SARASOTA | \$ 64,812.78 | 103 | 10 | \$ 41,205.00 | 1 | 11 | \$ 79,049.43 | 22 | 10 | \$ 79,072.77 | 13 | 11 | \$ 63,180.60 | 3,365 | 10 |
| 59 | SEMINOLE | \$ 55,159.63 | 130 | 10 | \$ 52,873.59 | 3 | 10 | \$ 61,529.79 | 36 | 10 | \$ 53,700.02 | 38 | 10 | \$ 51,336.02 | 4,603 | 10 |
| 60 | SUMTER | \$ 57,954.14 | 27 | 10 | \$ 57,791.18 | 11 | 10 | \$ 85,111.26 | 3 | 12 | \$ 57,118.51 | 2 | 10 | \$ 55,396.68 | 689 | 10 |
| 61 | SUWANNEE | \$ 64,283.07 | 15 | 11 | \$ 56,600.14 | 7 | 10 | \$ 59,121.50 | 2 | 11 | | | | \$ 53,855.55 | 383 | 10 |
| 62 | TAYLOR | \$ 63,704.32 | 4 | 12 | \$ 53,675.50 | 4 | 10 | | | | \$ 63,458.00 | 2 | 10 | \$ 48,010.91 | 198 | 10 |
| 63 | UNION | \$ 46,350.40 | 5 | 10 | \$ 43,350.00 | 1 | 10 | | | | \$ 59,387.72 | 2 | 10 | \$ 44,635.59 | 169 | 10 |
| 64 | VOLUSIA | \$ 50,026.87 | 164 | 10 | \$ 51,466.86 | 65 | 10 | \$ 56,901.46 | 26 | 11 | \$ 55,000.00 | 27 | 11 | \$ 48,534.21 | 4,852 | 10 |
| 65 | WAKULLA | \$ 53,302.50 | 2 | 10 | \$ 46,696.00 | 6 | 10 | | | | \$ 46,672.76 | 4 | 10 | \$ 46,812.59 | 360 | 10 |
| 66 | WALTON | \$ 57,919.35 | 17 | 10 | \$ 62,667.84 | 11 | 10 | \$ 59,457.66 | 4 | 10 | | | | \$ 53,993.48 | 795 | 10 |
| 67 | WASHINGTON | \$ 53,284.36 | 9 | 10 | \$ 50,007.53 | 5 | 10 | \$ 75,912.00 | 1 | 12 | | | | \$ 46,850.91 | 278 | 10 |
| 68 | DEAF/BLIND | \$ 65,580.43 | 7 | 10 | \$ 57,697.90 | 2 | 10 | \$ 72,206.29 | 4 | 11 | \$ 50,389.37 | 4 | 10 | \$ 51,238.37 | 166 | 10 |
| 71 | FL VIRTUAL | \$ 59,916.19 | 36 | 12 | \$ 55,432.00 | 1 | 12 | \$ 60,423.75 | 4 | 11 | \$ 59,966.67 | 3 | 12 | \$ 56,946.17 | 2,818 | 12 |
| 72 | FAU LAB SCH | \$ 53,149.92 | 12 | 11 | \$ 51,235.00 | 1 | 10 | | | | | | | \$ 50,172.38 | 173 | 10 |
| 73 | FSU LAB SCH | \$ 47,710.50 | 3 | 10 | \$ 51,162.00 | 1 | 10 | | | | | | | \$ 46,936.47 | 170 | 10 |
| 74 | FAMU LAB SCH | \$ 49,409.50 | 2 | 10 | | | | | | | | | | \$ 46,495.50 | 31 | 10 |
| 75 | UF LAB SCH | \$ 51,756.25 | 4 | 10 | \$ 50,375.00 | 1 | 10 | \$ 60,000.00 | 1 | 10 | | | | \$ 53,964.59 | 92 | 10 |

**AVERAGE SALARIES FOR SELECT SUPPORT AND TECHNICAL STAFF
2021-22, FINAL SURVEY 3**

Note: Distinct by district, school, and job category (i.e. Principals, Teachers, etc.). For the number of and average salary, staff must have had a salary and employment length greater than 0.

| DISTRICT # | DISTRICT NAME | NURSE (LPN/ RN) | | | COMPUTER SYSTEMS ANALYST | | | COMPUTER PROGRAMMER | | | ACCOUNTANT | | |
|------------|---------------|-----------------|-----------------|-------------------------------|--------------------------|-----------------|-------------------------------|---------------------|-----------------|-------------------------------|----------------|-----------------|-------------------------------|
| | | AVERAGE SALARY | NUMBER EMPLOYED | EMPLOYMENT LENGTH (in Months) | AVERAGE SALARY | NUMBER EMPLOYED | EMPLOYMENT LENGTH (in Months) | AVERAGE SALARY | NUMBER EMPLOYED | EMPLOYMENT LENGTH (in Months) | AVERAGE SALARY | NUMBER EMPLOYED | EMPLOYMENT LENGTH (in Months) |
| 00 | FLORIDA | \$ 36,941.11 | 1,545 | 10 | \$ 66,094.24 | 658 | 12 | \$ 60,528.90 | 131 | 12 | \$ 55,041.51 | 268 | 12 |
| 01 | ALACHUA | \$ 34,259.68 | 30 | 10 | \$ 80,508.60 | 2 | 12 | \$ 75,872.38 | 9 | 12 | \$ 50,473.00 | 6 | 12 |
| 02 | BAKER | \$ 50,130.57 | 7 | 10 | | | | | | | | | |
| 03 | BAY | \$ 29,284.15 | 10 | 10 | \$ 79,342.57 | 7 | 12 | | | | \$ 50,928.00 | 1 | 12 |
| 04 | BRADFORD | | | | | | | | | | | | |
| 05 | BREVARD | \$ 38,718.00 | 5 | 12 | \$ 71,091.88 | 13 | 12 | \$ 48,416.40 | 1 | 12 | \$ 58,471.08 | 2 | 12 |
| 06 | BROWARD | \$ 56,792.18 | 49 | 11 | \$ 82,166.69 | 42 | 12 | \$ 42,988.75 | 4 | 11 | \$ 69,673.56 | 16 | 12 |
| 07 | CALHOUN | | | | | | | | | | | | |
| 08 | CHARLOTTE | \$ 34,543.09 | 21 | 10 | \$ 61,168.70 | 8 | 12 | | | | \$ 66,063.20 | 2 | 12 |
| 09 | CITRUS | \$ 34,006.37 | 10 | 10 | \$ 61,591.26 | 2 | 12 | | | | \$ 55,653.92 | 2 | 12 |
| 10 | CLAY | \$ 29,978.77 | 53 | 10 | \$ 69,895.21 | 11 | 12 | | | | \$ 74,197.50 | 1 | 12 |
| 11 | COLLIER | \$ 43,384.15 | 7 | 10 | \$ 74,880.42 | 23 | 12 | \$ 65,845.33 | 2 | 12 | \$ 50,322.52 | 9 | 12 |
| 12 | COLUMBIA | \$ 35,927.57 | 14 | 10 | | | | | | | | | |
| 13 | MIAMI-DADE | \$ 53,118.69 | 28 | 10 | \$ 60,664.94 | 32 | 12 | \$ 59,326.20 | 5 | 12 | \$ 80,137.00 | 1 | 12 |
| 14 | DESOTO | | | | \$ 66,866.00 | 1 | 11 | | | | | | |
| 15 | DIXIE | | | | | | | | | | | | |
| 16 | DUVAL | \$ 32,207.83 | 48 | 10 | \$ 44,834.42 | 131 | 12 | | | | \$ 56,889.51 | 3 | 12 |
| 17 | ESCAMBIA | \$ 48,128.00 | 4 | 11 | \$ 67,892.50 | 12 | 12 | \$ 40,574.98 | 2 | 12 | \$ 42,969.00 | 1 | 12 |
| 18 | FLAGLER | \$ 30,398.99 | 12 | 10 | \$ 52,568.32 | 3 | 12 | | | | \$ 49,784.88 | 3 | 12 |
| 19 | FRANKLIN | | | | | | | | | | \$ 52,920.00 | 1 | 12 |
| 20 | GADSDEN | | | | | | | \$ 42,016.89 | 1 | 12 | | | |
| 21 | GILCHRIST | | | | | | | | | | | | |
| 22 | GLADES | \$ 31,262.00 | 1 | 10 | | | | | | | | | |
| 23 | GULF | | | | | | | | | | | | |
| 24 | HAMILTON | | | | | | | | | | | | |
| 25 | HARDEE | | | | | | | | | | | | |
| 26 | HENDRY | \$ 30,369.06 | 8 | 10 | \$ 53,655.06 | 1 | 12 | \$ 53,896.80 | 1 | 12 | | | |
| 27 | HERNANDO | \$ 28,451.73 | 10 | 10 | \$ 60,672.04 | 3 | 12 | | | | \$ 44,195.47 | 1 | 12 |
| 28 | HIGHLANDS | | | | | | | | | | \$ 46,100.00 | 1 | 12 |
| 29 | HILLSBOROUGH | \$ 38,176.07 | 273 | 11 | \$ 78,315.78 | 47 | 12 | \$ 63,739.33 | 17 | 12 | \$ 55,777.91 | 78 | 12 |
| 30 | HOLMES | | | | | | | | | | \$ 36,555.05 | 4 | 12 |
| 31 | INDIAN RIVER | \$ 31,571.10 | 17 | 10 | \$ 71,699.72 | 4 | 12 | \$ 52,136.81 | 2 | 12 | \$ 64,184.06 | 5 | 12 |
| 32 | JACKSON | \$ 39,078.00 | 2 | 10 | | | | \$ 54,922.04 | 1 | 12 | | | |
| 33 | JEFFERSON | | | | | | | | | | | | |
| 34 | LAFAYETTE | | | | | | | | | | | | |
| 35 | LAKE | \$ 35,499.18 | 49 | 10 | \$ 62,296.04 | 7 | 12 | \$ 65,505.12 | 1 | 12 | \$ 54,318.18 | 3 | 12 |
| 36 | LEE | \$ 52,964.26 | 56 | 10 | \$ 71,628.48 | 5 | 12 | \$ 61,697.02 | 11 | 12 | \$ 47,493.47 | 9 | 12 |

| DISTRICT # | DISTRICT NAME | NURSE (LPN/ RN) | | | COMPUTER SYSTEMS ANALYST | | | COMPUTER PROGRAMMER | | | ACCOUNTANT | | |
|------------|---------------|-----------------|-----------------|-------------------------------|--------------------------|-----------------|-------------------------------|---------------------|-----------------|-------------------------------|----------------|-----------------|-------------------------------|
| | | AVERAGE SALARY | NUMBER EMPLOYED | EMPLOYMENT LENGTH (in Months) | AVERAGE SALARY | NUMBER EMPLOYED | EMPLOYMENT LENGTH (in Months) | AVERAGE SALARY | NUMBER EMPLOYED | EMPLOYMENT LENGTH (in Months) | AVERAGE SALARY | NUMBER EMPLOYED | EMPLOYMENT LENGTH (in Months) |
| 37 | LEON | \$ 26,726.49 | 4 | 10 | \$ 45,694.38 | 8 | 12 | \$ 41,935.08 | 34 | 12 | \$ 47,344.75 | 19 | 12 |
| 38 | LEVY | \$ 27,317.26 | 1 | 10 | | | | | | | | | |
| 39 | LIBERTY | | | | | | | | | | | | |
| 40 | MADISON | | | | | | | | | | | | |
| 41 | MANATEE | \$ 40,774.84 | 70 | 10 | \$ 69,705.49 | 2 | 12 | | | | \$ 62,134.80 | 3 | 12 |
| 42 | MARION | | | | \$ 73,712.14 | 7 | 12 | \$ 56,334.24 | 2 | 12 | \$ 64,784.96 | 7 | 12 |
| 43 | MARTIN | \$ 43,546.23 | 15 | 10 | \$ 76,971.53 | 6 | 12 | \$ 57,529.69 | 3 | 12 | \$ 36,777.49 | 2 | 12 |
| 44 | MONROE | \$ 44,952.86 | 11 | 10 | \$ 80,800.00 | 1 | 12 | \$ 69,800.00 | 1 | 12 | \$ 73,300.00 | 3 | 12 |
| 45 | NASSAU | \$ 31,872.93 | 9 | 9 | \$ 65,478.99 | 3 | 12 | | | | \$ 36,841.87 | 7 | 12 |
| 46 | OKALOOSA | \$ 51,837.00 | 1 | 10 | \$ 96,962.20 | 5 | 12 | | | | \$ 46,180.00 | 3 | 12 |
| 47 | OKEECHOBEE | | | | | | | | | | | | |
| 48 | ORANGE | \$ 34,169.38 | 115 | 10 | \$ 82,590.00 | 27 | 12 | | | | \$ 51,400.00 | 2 | 12 |
| 49 | OSCEOLA | \$ 33,754.17 | 66 | 9 | \$ 61,962.16 | 19 | 12 | \$ 64,511.50 | 4 | 12 | \$ 57,928.11 | 9 | 12 |
| 50 | PALM BEACH | \$ 46,029.52 | 9 | 11 | \$ 55,767.94 | 20 | 12 | | | | \$ 58,016.41 | 8 | 12 |
| 51 | PASCO | \$ 44,336.43 | 44 | 10 | \$ 67,455.90 | 23 | 12 | \$ 56,650.00 | 1 | 12 | \$ 63,346.64 | 2 | 12 |
| 52 | PINELLAS | \$ 28,478.53 | 113 | 10 | \$ 84,808.76 | 19 | 12 | \$ 58,014.17 | 1 | 12 | | | |
| 53 | POLK | \$ 33,159.97 | 171 | 9 | \$ 62,843.00 | 19 | 12 | \$ 59,561.00 | 1 | 12 | \$ 39,462.71 | 7 | 12 |
| 54 | PUTNAM | \$ 41,123.15 | 3 | 10 | \$ 56,453.32 | 7 | 12 | \$ 48,445.16 | 1 | 12 | \$ 49,000.00 | 1 | 10 |
| 55 | ST. JOHNS | \$ 33,677.32 | 47 | 10 | \$ 65,907.00 | 13 | 12 | | | | \$ 59,251.25 | 4 | 12 |
| 56 | ST. LUCIE | \$ 47,818.85 | 8 | 10 | \$ 76,562.00 | 13 | 12 | \$ 42,872.00 | 1 | 12 | \$ 63,598.75 | 4 | 12 |
| 57 | SANTA ROSA | | | | \$ 72,991.54 | 15 | 12 | | | | \$ 66,887.70 | 8 | 12 |
| 58 | SARASOTA | \$ 34,092.34 | 31 | 10 | \$ 97,058.58 | 2 | 12 | | | | \$ 52,667.55 | 18 | 12 |
| 59 | SEMINOLE | \$ 43,633.65 | 30 | 10 | \$ 70,872.30 | 10 | 12 | | | | \$ 59,373.43 | 7 | 12 |
| 60 | SUMTER | \$ 45,748.46 | 8 | 10 | | | | \$ 78,902.00 | 1 | 12 | | | |
| 61 | SUWANNEE | \$ 40,704.83 | 6 | 10 | | | | | | | | | |
| 62 | TAYLOR | | | | | | | | | | | | |
| 63 | UNION | | | | | | | | | | \$ 61,210.00 | 1 | 12 |
| 64 | VOLUSIA | \$ 27,182.56 | 34 | 9 | \$ 64,438.38 | 22 | 12 | \$ 43,521.00 | 1 | 12 | | | |
| 65 | WAKULLA | | | | | | | | | | | | |
| 66 | WALTON | \$ 27,529.64 | 17 | 9 | | | | \$ 79,576.86 | 1 | 12 | | | |
| 67 | WASHINGTON | | | | \$ 65,809.32 | 5 | 12 | | | | | | |
| 68 | DEAF/BLIND | \$ 39,581.42 | 14 | 10 | \$ 57,485.48 | 2 | 11 | | | | \$ 42,853.20 | 1 | 10 |
| 71 | FL VIRTUAL | | | | \$ 75,222.52 | 56 | 12 | \$ 87,604.68 | 22 | 12 | \$ 61,000.00 | 1 | 12 |
| 72 | FAU LAB SCH | | | | | | | | | | | | |
| 73 | FSU LAB SCH | \$ 43,881.33 | 3 | 11 | | | | | | | \$ 37,899.50 | 2 | 11 |
| 74 | FAMU LAB SCH | | | | | | | | | | | | |
| 75 | UF LAB SCH | \$ 44,908.00 | 1 | 10 | | | | | | | | | |

**AVERAGE SALARIES FOR SELECT SUPPORT AND TECHNICAL STAFF
2021-22, FINAL SURVEY 3**

Note: Distinct by district, school, and job category (i.e. Principals, Teachers, etc.). For the number of and average salary, staff must have had a salary and employment length greater than 0.

| DISTRICT # | DISTRICT NAME | BOOKKEEPER | | | SECRETARY | | | CLERK/ CLERK TYPIST | | | DATA ENTRY OPERATOR | | |
|------------|---------------|----------------|-----------------|-------------------------------|----------------|-----------------|-------------------------------|---------------------|-----------------|-------------------------------|---------------------|-----------------|-------------------------------|
| | | AVERAGE SALARY | NUMBER EMPLOYED | EMPLOYMENT LENGTH (in Months) | AVERAGE SALARY | NUMBER EMPLOYED | EMPLOYMENT LENGTH (in Months) | AVERAGE SALARY | NUMBER EMPLOYED | EMPLOYMENT LENGTH (in Months) | AVERAGE SALARY | NUMBER EMPLOYED | EMPLOYMENT LENGTH (in Months) |
| 00 | FLORIDA | \$ 35,867.05 | 2,138 | 12 | \$ 35,293.45 | 6,544 | 12 | \$ 27,002.88 | 6,117 | 11 | \$ 33,241.05 | 2,453 | 12 |
| 01 | ALACHUA | \$ 40,865.74 | 10 | 12 | \$ 44,839.47 | 86 | 12 | \$ 24,515.33 | 68 | 10 | \$ 39,210.35 | 51 | 12 |
| 02 | BAKER | \$ 34,891.82 | 8 | 11 | \$ 37,175.89 | 21 | 11 | \$ 48,673.96 | 9 | 12 | \$ 29,120.75 | 5 | 11 |
| 03 | BAY | \$ 31,438.49 | 19 | 12 | \$ 36,468.63 | 67 | 12 | \$ 23,586.93 | 91 | 11 | \$ 32,285.80 | 22 | 12 |
| 04 | BRADFORD | \$ 28,842.67 | 3 | 12 | \$ 35,106.82 | 10 | 12 | \$ 30,032.91 | 8 | 11 | \$ 32,527.13 | 7 | 12 |
| 05 | BREVARD | \$ 31,451.75 | 87 | 12 | \$ 39,225.87 | 139 | 12 | \$ 27,221.08 | 239 | 11 | \$ 33,914.56 | 12 | 12 |
| 06 | BROWARD | \$ 39,618.76 | 230 | 12 | \$ 37,041.41 | 347 | 12 | \$ 32,809.20 | 566 | 11 | \$ 35,403.11 | 278 | 12 |
| 07 | CALHOUN | | | | \$ 31,047.87 | 5 | 12 | \$ 33,145.88 | 4 | 12 | \$ 28,963.07 | 5 | 10 |
| 08 | CHARLOTTE | \$ 40,400.96 | 5 | 12 | \$ 34,356.44 | 106 | 11 | \$ 32,888.00 | 9 | 11 | \$ 36,633.60 | 22 | 11 |
| 09 | CITRUS | \$ 31,510.36 | 18 | 11 | \$ 33,974.31 | 61 | 11 | \$ 30,432.99 | 22 | 11 | \$ 32,712.29 | 18 | 11 |
| 10 | CLAY | \$ 42,857.27 | 20 | 12 | \$ 38,319.22 | 283 | 11 | \$ 35,313.88 | 8 | 12 | \$ 26,405.03 | 2 | 12 |
| 11 | COLLIER | \$ 40,056.14 | 16 | 12 | \$ 35,528.10 | 222 | 11 | \$ 27,189.48 | 55 | 10 | \$ 33,372.13 | 66 | 11 |
| 12 | COLUMBIA | \$ 34,557.78 | 9 | 11 | \$ 39,247.86 | 22 | 12 | \$ 32,449.23 | 26 | 11 | \$ 31,607.29 | 14 | 11 |
| 13 | MIAMI-DADE | \$ 36,874.41 | 185 | 12 | \$ 39,480.74 | 417 | 12 | \$ 35,726.52 | 91 | 12 | \$ 30,637.54 | 184 | 11 |
| 14 | DESOTO | \$ 32,503.00 | 10 | 11 | \$ 34,997.59 | 17 | 11 | \$ 34,838.82 | 11 | 11 | \$ 28,276.86 | 7 | 11 |
| 15 | DIXIE | \$ 38,390.56 | 9 | 12 | \$ 17,767.50 | 4 | 10 | \$ 35,871.00 | 4 | 11 | \$ 30,264.60 | 5 | 12 |
| 16 | DUVAL | \$ 40,119.43 | 165 | 12 | \$ 40,296.73 | 112 | 12 | \$ 31,338.17 | 442 | 11 | \$ 38,628.48 | 203 | 12 |
| 17 | ESCAMBIA | \$ 36,518.10 | 20 | 12 | \$ 34,629.54 | 149 | 11 | \$ 24,236.15 | 157 | 11 | \$ 33,831.72 | 67 | 11 |
| 18 | FLAGLER | \$ 42,976.16 | 17 | 12 | \$ 37,302.18 | 44 | 12 | \$ 28,036.05 | 21 | 11 | \$ 35,610.06 | 13 | 12 |
| 19 | FRANKLIN | \$ 33,596.17 | 3 | 12 | \$ 40,996.17 | 4 | 12 | \$ 43,525.42 | 3 | 12 | \$ 30,995.86 | 3 | 12 |
| 20 | GADSDEN | \$ 36,000.00 | 1 | 12 | \$ 28,100.37 | 33 | 12 | \$ 34,420.25 | 8 | 12 | \$ 30,500.00 | 1 | 10 |
| 21 | GILCHRIST | \$ 25,319.00 | 3 | 10 | \$ 28,615.50 | 8 | 11 | \$ 26,076.20 | 10 | 10 | \$ 24,504.00 | 4 | 10 |
| 22 | GLADES | \$ 69,807.00 | 1 | 10 | \$ 29,942.96 | 11 | 12 | \$ 31,306.36 | 3 | 12 | \$ 34,439.04 | 3 | 11 |
| 23 | GULF | \$ 38,607.00 | 1 | 12 | \$ 41,538.00 | 12 | 12 | \$ 39,347.00 | 2 | 12 | \$ 18,617.00 | 1 | 10 |
| 24 | HAMILTON | \$ 32,787.00 | 1 | 12 | \$ 33,287.63 | 8 | 12 | \$ 34,788.92 | 6 | 12 | \$ 21,877.00 | 1 | 10 |
| 25 | HARDEE | \$ 31,055.53 | 1 | 11 | \$ 31,345.05 | 32 | 11 | \$ 33,158.97 | 8 | 11 | \$ 22,681.04 | 7 | 11 |
| 26 | HENDRY | | | | \$ 33,137.15 | 17 | 12 | \$ 26,644.11 | 48 | 11 | \$ 41,022.69 | 5 | 12 |
| 27 | HERNANDO | \$ 34,837.87 | 27 | 12 | \$ 29,388.82 | 103 | 12 | \$ 22,229.35 | 20 | 11 | \$ 30,483.83 | 31 | 12 |
| 28 | HIGHLANDS | \$ 39,509.33 | 18 | 12 | \$ 29,512.01 | 43 | 11 | \$ 23,701.60 | 73 | 11 | \$ 30,252.08 | 20 | 12 |
| 29 | HILLSBOROUGH | \$ 27,374.46 | 95 | 11 | \$ 35,114.18 | 410 | 12 | \$ 26,244.52 | 744 | 11 | \$ 32,647.77 | 81 | 11 |
| 30 | HOLMES | \$ 20,511.86 | 7 | 10 | \$ 29,104.62 | 7 | 11 | | | | \$ 22,809.25 | 11 | 10 |
| 31 | INDIAN RIVER | \$ 41,043.23 | 12 | 12 | \$ 34,356.45 | 57 | 11 | \$ 40,494.23 | 6 | 12 | \$ 40,688.59 | 3 | 12 |
| 32 | JACKSON | \$ 33,979.84 | 8 | 12 | \$ 34,329.56 | 23 | 12 | \$ 35,177.62 | 7 | 12 | \$ 30,464.07 | 14 | 12 |
| 33 | JEFFERSON | \$ 33,567.00 | 1 | 12 | \$ 44,480.77 | 1 | 12 | \$ 27,810.00 | 1 | 12 | | | |
| 34 | LAFAYETTE | \$ 30,542.60 | 3 | 11 | \$ 34,329.50 | 4 | 12 | \$ 45,374.00 | 2 | 12 | \$ 29,555.33 | 3 | 11 |
| 35 | LAKE | \$ 33,758.20 | 75 | 12 | \$ 27,248.76 | 118 | 11 | \$ 21,037.52 | 106 | 10 | \$ 28,545.07 | 67 | 12 |
| 36 | LEE | \$ 33,594.07 | 102 | 11 | \$ 38,194.34 | 215 | 12 | \$ 26,348.11 | 146 | 11 | \$ 32,881.44 | 116 | 11 |
| 37 | LEON | \$ 44,994.66 | 4 | 12 | \$ 34,812.96 | 175 | 12 | \$ 37,869.70 | 10 | 12 | \$ 31,409.28 | 1 | 12 |

| DISTRICT # | DISTRICT NAME | BOOKKEEPER | | | SECRETARY | | | CLERK/ CLERK TYPIST | | | DATA ENTRY OPERATOR | | |
|------------|---------------|----------------|-----------------|-------------------------------|----------------|-----------------|-------------------------------|---------------------|-----------------|-------------------------------|---------------------|-----------------|-------------------------------|
| | | AVERAGE SALARY | NUMBER EMPLOYED | EMPLOYMENT LENGTH (in Months) | AVERAGE SALARY | NUMBER EMPLOYED | EMPLOYMENT LENGTH (in Months) | AVERAGE SALARY | NUMBER EMPLOYED | EMPLOYMENT LENGTH (in Months) | AVERAGE SALARY | NUMBER EMPLOYED | EMPLOYMENT LENGTH (in Months) |
| 38 | LEVY | \$ 30,122.01 | 2 | 11 | \$ 34,815.91 | 34 | 12 | \$ 28,210.65 | 14 | 11 | \$ 33,589.66 | 10 | 11 |
| 39 | LIBERTY | | | | \$ 30,842.19 | 8 | 12 | | | | \$ 24,776.81 | 3 | 10 |
| 40 | MADISON | \$ 34,701.45 | 2 | 12 | \$ 36,986.03 | 16 | 12 | \$ 28,435.51 | 5 | 11 | \$ 25,045.83 | 1 | 10 |
| 41 | MANATEE | \$ 40,545.45 | 25 | 12 | \$ 36,997.18 | 137 | 12 | \$ 32,353.26 | 166 | 11 | \$ 36,098.62 | 69 | 12 |
| 42 | MARION | \$ 39,272.64 | 17 | 12 | \$ 41,642.33 | 89 | 12 | \$ 27,280.47 | 203 | 11 | \$ 34,427.64 | 64 | 12 |
| 43 | MARTIN | \$ 38,199.84 | 13 | 12 | \$ 30,906.44 | 90 | 11 | \$ 23,709.83 | 7 | 11 | \$ 24,742.91 | 25 | 11 |
| 44 | MONROE | \$ 46,096.78 | 14 | 12 | \$ 47,299.14 | 36 | 11 | \$ 38,808.94 | 16 | 11 | \$ 43,273.10 | 13 | 12 |
| 45 | NASSAU | \$ 32,050.75 | 19 | 11 | \$ 33,707.10 | 16 | 12 | | | | \$ 32,303.24 | 19 | 11 |
| 46 | OKALOOSA | \$ 43,840.84 | 38 | 12 | \$ 35,097.77 | 145 | 11 | \$ 23,481.80 | 18 | 11 | \$ 55,160.00 | 3 | 12 |
| 47 | OKEECHOBEE | \$ 29,532.56 | 12 | 12 | \$ 32,786.88 | 24 | 12 | | | | \$ 27,562.25 | 10 | 11 |
| 48 | ORANGE | \$ 31,671.94 | 104 | 12 | \$ 36,085.43 | 160 | 12 | \$ 23,867.40 | 864 | 11 | \$ 34,390.93 | 8 | 12 |
| 49 | OSCEOLA | \$ 35,506.51 | 66 | 12 | \$ 37,866.01 | 112 | 12 | \$ 29,656.28 | 218 | 11 | \$ 35,488.68 | 86 | 12 |
| 50 | PALM BEACH | \$ 31,626.20 | 178 | 11 | \$ 44,444.87 | 379 | 12 | \$ 23,348.99 | 161 | 10 | \$ 30,968.18 | 211 | 11 |
| 51 | PASCO | \$ 30,936.15 | 104 | 12 | \$ 26,588.65 | 85 | 12 | \$ 18,819.10 | 257 | 11 | \$ 28,807.34 | 101 | 12 |
| 52 | PINELLAS | \$ 31,671.50 | 40 | 12 | \$ 32,020.89 | 213 | 12 | \$ 24,481.12 | 196 | 11 | \$ 27,422.25 | 167 | 11 |
| 53 | POLK | \$ 31,431.00 | 1 | 12 | \$ 27,600.39 | 544 | 11 | \$ 31,203.26 | 82 | 12 | \$ 33,767.86 | 7 | 12 |
| 54 | PUTNAM | \$ 34,238.45 | 14 | 11 | \$ 39,519.24 | 32 | 11 | \$ 33,429.66 | 13 | 11 | \$ 33,704.18 | 17 | 11 |
| 55 | ST. JOHNS | \$ 39,551.71 | 10 | 12 | \$ 39,743.83 | 110 | 12 | \$ 18,454.68 | 122 | 10 | \$ 36,655.42 | 53 | 12 |
| 56 | ST. LUCIE | \$ 43,105.69 | 40 | 12 | \$ 44,194.99 | 69 | 12 | \$ 28,893.57 | 194 | 10 | \$ 39,547.67 | 59 | 12 |
| 57 | SANTA ROSA | \$ 43,117.25 | 45 | 12 | \$ 37,977.70 | 75 | 12 | \$ 50,336.45 | 13 | 12 | \$ 37,067.70 | 54 | 11 |
| 58 | SARASOTA | \$ 40,022.93 | 61 | 11 | \$ 36,840.59 | 143 | 11 | \$ 32,166.80 | 30 | 11 | \$ 43,670.33 | 8 | 12 |
| 59 | SEMINOLE | \$ 36,495.46 | 78 | 12 | \$ 25,760.42 | 208 | 11 | \$ 40,532.63 | 8 | 12 | \$ 34,114.50 | 8 | 12 |
| 60 | SUMTER | \$ 33,005.00 | 4 | 12 | \$ 39,480.77 | 26 | 12 | \$ 27,441.45 | 31 | 10 | \$ 28,592.10 | 21 | 10 |
| 61 | SUWANNEE | \$ 40,448.22 | 9 | 12 | \$ 39,256.36 | 30 | 12 | \$ 31,206.92 | 12 | 11 | | | |
| 62 | TAYLOR | \$ 43,626.40 | 4 | 12 | \$ 32,844.79 | 15 | 11 | \$ 23,184.87 | 4 | 10 | \$ 35,601.04 | 5 | 12 |
| 63 | UNION | \$ 35,705.00 | 7 | 12 | \$ 33,808.20 | 5 | 12 | \$ 29,164.80 | 10 | 11 | \$ 35,540.33 | 3 | 12 |
| 64 | VOLUSIA | \$ 37,244.71 | 7 | 11 | \$ 37,853.06 | 223 | 12 | \$ 21,504.22 | 351 | 11 | \$ 32,700.12 | 40 | 12 |
| 65 | WAKULLA | \$ 37,250.01 | 3 | 12 | \$ 37,250.36 | 36 | 12 | \$ 59,541.25 | 1 | 12 | \$ 24,900.99 | 10 | 10 |
| 66 | WALTON | \$ 38,981.04 | 16 | 12 | \$ 37,355.17 | 32 | 12 | \$ 51,871.35 | 2 | 12 | \$ 40,303.28 | 19 | 12 |
| 67 | WASHINGTON | \$ 29,331.82 | 7 | 12 | \$ 30,429.02 | 30 | 12 | \$ 29,968.86 | 8 | 11 | \$ 30,062.99 | 2 | 12 |
| 68 | DEAF/BLIND | | | | \$ 37,801.80 | 11 | 11 | \$ 34,697.59 | 11 | 10 | | | |
| 71 | FL VIRTUAL | | | | \$ 51,994.73 | 11 | 12 | \$ 42,424.12 | 57 | 12 | | | |
| 72 | FAU LAB SCH | \$ 48,160.90 | 2 | 12 | \$ 42,030.28 | 4 | 12 | \$ 24,998.29 | 7 | 10 | \$ 34,818.00 | 1 | 12 |
| 73 | FSU LAB SCH | \$ 38,417.60 | 1 | 12 | \$ 33,513.10 | 2 | 11 | \$ 19,538.24 | 1 | 12 | \$ 33,359.00 | 2 | 12 |
| 74 | FAMU LAB SCH | | | | \$ 27,467.00 | 1 | 10 | \$ 25,500.00 | 1 | 10 | | | |
| 75 | UF LAB SCH | \$ 54,590.00 | 1 | 12 | | | | | | | \$ 47,923.20 | 1 | 12 |

**AVERAGE SALARIES FOR SELECT SUPPORT AND TECHNICAL STAFF
2021-22, FINAL SURVEY 3**

Note: Distinct by district, school, and job category (i.e. Principals, Teachers, etc.). For the number of and average salary, staff must have had a salary and employment length greater than 0.

| DISTRICT # | DISTRICT NAME | PARAPROFESSIONAL | | | BUS DRIVER | | | FOOD SERVICE WORKER | | | CUSTODIAN/GROUNDSKEEPER | | |
|------------|---------------|------------------|-----------------|-------------------------------|----------------|-----------------|-------------------------------|---------------------|-----------------|-------------------------------|-------------------------|-----------------|-------------------------------|
| | | AVERAGE SALARY | NUMBER EMPLOYED | EMPLOYMENT LENGTH (in Months) | AVERAGE SALARY | NUMBER EMPLOYED | EMPLOYMENT LENGTH (in Months) | AVERAGE SALARY | NUMBER EMPLOYED | EMPLOYMENT LENGTH (in Months) | AVERAGE SALARY | NUMBER EMPLOYED | EMPLOYMENT LENGTH (in Months) |
| 00 | FLORIDA | \$ 20,648.24 | 28,209 | 10 | \$ 22,192.91 | 10,210 | 10 | \$ 19,839.92 | 12,733 | 10 | \$ 27,435.59 | 15,881 | 12 |
| 01 | ALACHUA | \$ 16,328.85 | 414 | 10 | \$ 23,997.28 | 120 | 10 | \$ 20,731.84 | 137 | 10 | \$ 29,444.91 | 214 | 12 |
| 02 | BAKER | \$ 21,696.21 | 81 | 9 | \$ 17,353.07 | 42 | 9 | \$ 21,440.79 | 22 | 9 | \$ 28,721.70 | 34 | 11 |
| 03 | BAY | \$ 16,132.87 | 432 | 10 | \$ 20,576.64 | 91 | 10 | \$ 18,620.59 | 16 | 10 | \$ 23,452.82 | 115 | 11 |
| 04 | BRADFORD | \$ 17,438.62 | 63 | 10 | \$ 18,880.30 | 26 | 10 | \$ 16,195.51 | 29 | 10 | \$ 22,299.34 | 25 | 12 |
| 05 | BREVARD | \$ 18,112.76 | 691 | 9 | \$ 19,355.94 | 286 | 9 | \$ 21,588.40 | 279 | 10 | \$ 28,077.95 | 537 | 12 |
| 06 | BROWARD | \$ 23,834.98 | 2,335 | 10 | \$ 26,249.58 | 936 | 10 | \$ 36,505.45 | 282 | 10 | \$ 36,198.40 | 1,346 | 12 |
| 07 | CALHOUN | \$ 20,573.92 | 5 | 9 | \$ 14,042.67 | 12 | 9 | \$ 18,000.59 | 20 | 9 | \$ 25,811.29 | 12 | 11 |
| 08 | CHARLOTTE | \$ 20,886.86 | 357 | 9 | \$ 20,866.90 | 82 | 9 | \$ 17,861.22 | 151 | 9 | \$ 29,597.22 | 118 | 12 |
| 09 | CITRUS | \$ 20,045.57 | 326 | 9 | \$ 20,453.00 | 119 | 9 | \$ 18,950.38 | 101 | 9 | \$ 29,918.81 | 104 | 12 |
| 10 | CLAY | \$ 16,437.59 | 565 | 9 | \$ 23,022.16 | 142 | 9 | \$ 15,418.84 | 278 | 9 | \$ 24,646.03 | 257 | 12 |
| 11 | COLLIER | \$ 25,676.57 | 454 | 10 | \$ 27,509.34 | 256 | 10 | \$ 20,996.56 | 362 | 10 | \$ 33,106.26 | 11 | 12 |
| 12 | COLUMBIA | \$ 16,437.30 | 141 | 10 | \$ 21,086.53 | 49 | 9 | \$ 16,432.48 | 91 | 10 | \$ 28,482.21 | 64 | 12 |
| 13 | MIAMI-DADE | \$ 24,929.60 | 1,977 | 10 | \$ 21,191.15 | 780 | 10 | \$ 28,487.05 | 429 | 10 | \$ 26,498.05 | 1,878 | 12 |
| 14 | DESOTO | \$ 21,503.50 | 77 | 9 | \$ 23,381.17 | 23 | 9 | \$ 18,315.63 | 33 | 10 | \$ 28,363.48 | 35 | 11 |
| 15 | DIXIE | \$ 15,767.78 | 67 | 9 | \$ 15,408.66 | 23 | 9 | \$ 16,686.72 | 23 | 9 | \$ 18,291.99 | 24 | 11 |
| 16 | DUVAL | \$ 23,157.55 | 1,089 | 10 | \$ 24,115.78 | 22 | 10 | \$ 19,887.30 | 16 | 10 | \$ 33,411.66 | 115 | 12 |
| 17 | ESCAMBIA | \$ 18,988.84 | 478 | 10 | \$ 26,207.24 | 217 | 10 | \$ 17,220.79 | 272 | 10 | \$ 26,321.53 | 245 | 12 |
| 18 | FLAGLER | \$ 21,931.36 | 197 | 10 | \$ 20,401.22 | 60 | 10 | \$ 16,495.14 | 97 | 10 | \$ 28,764.68 | 79 | 12 |
| 19 | FRANKLIN | \$ 20,541.20 | 34 | 10 | \$ 15,443.71 | 10 | 10 | \$ 18,990.03 | 14 | 10 | \$ 26,796.74 | 7 | 12 |
| 20 | GADSDEN | \$ 20,243.06 | 71 | 10 | \$ 14,271.44 | 42 | 10 | \$ 17,666.56 | 51 | 10 | \$ 22,606.24 | 51 | 11 |
| 21 | GILCHRIST | \$ 20,040.32 | 62 | 10 | \$ 17,107.10 | 20 | 10 | \$ 19,195.43 | 30 | 10 | \$ 21,787.27 | 5 | 10 |
| 22 | GLADES | \$ 27,504.17 | 79 | 10 | \$ 19,437.32 | 13 | 10 | \$ 21,256.57 | 21 | 10 | \$ 22,322.84 | 11 | 11 |
| 23 | GULF | \$ 21,762.63 | 43 | 10 | \$ 13,816.72 | 18 | 10 | \$ 18,532.78 | 18 | 10 | | | |
| 24 | HAMILTON | \$ 20,595.30 | 34 | 9 | \$ 16,098.98 | 11 | 9 | \$ 14,898.25 | 15 | 9 | \$ 24,391.96 | 13 | 12 |
| 25 | HARDEE | \$ 18,884.36 | 60 | 10 | \$ 19,752.21 | 22 | 10 | \$ 15,285.98 | 35 | 10 | \$ 24,406.77 | 32 | 12 |
| 26 | HENDRY | \$ 19,829.25 | 157 | 9 | \$ 24,844.73 | 43 | 9 | | | | \$ 23,937.42 | 55 | 11 |
| 27 | HERNANDO | \$ 17,967.48 | 268 | 10 | \$ 15,610.99 | 100 | 10 | \$ 18,277.33 | 163 | 10 | \$ 26,055.54 | 192 | 12 |
| 28 | HIGHLANDS | \$ 16,846.81 | 115 | 10 | \$ 17,328.49 | 78 | 10 | \$ 18,242.55 | 120 | 10 | \$ 31,651.24 | 17 | 12 |
| 29 | HILLSBOROUGH | \$ 20,961.51 | 1,267 | 10 | \$ 23,815.01 | 704 | 10 | \$ 18,921.98 | 1,649 | 10 | \$ 26,499.52 | 1,405 | 12 |
| 30 | HOLMES | \$ 17,758.36 | 40 | 10 | \$ 9,101.86 | 25 | 10 | \$ 18,393.30 | 26 | 10 | \$ 20,857.35 | 27 | 11 |
| 31 | INDIAN RIVER | \$ 24,333.76 | 150 | 9 | \$ 24,494.58 | 83 | 9 | \$ 18,791.57 | 124 | 9 | \$ 34,658.05 | 108 | 12 |
| 32 | JACKSON | \$ 17,497.30 | 145 | 9 | \$ 11,727.04 | 65 | 10 | \$ 19,904.48 | 16 | 10 | \$ 21,106.77 | 50 | 11 |
| 33 | JEFFERSON | \$ 28,158.94 | 21 | 9 | \$ 29,366.88 | 10 | 10 | \$ 22,650.93 | 6 | 9 | \$ 25,345.96 | 9 | 11 |
| 34 | LAFAYETTE | \$ 20,155.42 | 20 | 9 | \$ 18,493.53 | 11 | 9 | \$ 19,458.18 | 11 | 9 | \$ 18,500.95 | 7 | 9 |
| 35 | LAKE | \$ 16,343.67 | 585 | 10 | \$ 21,952.74 | 227 | 10 | \$ 19,024.45 | 255 | 10 | \$ 22,688.76 | 308 | 12 |
| 36 | LEE | \$ 20,017.26 | 994 | 10 | \$ 26,212.51 | 608 | 10 | \$ 24,562.44 | 220 | 10 | \$ 26,966.91 | 523 | 12 |
| 37 | LEON | \$ 17,819.54 | 576 | 10 | \$ 18,358.97 | 118 | 10 | \$ 16,779.68 | 171 | 10 | \$ 25,974.73 | 246 | 12 |

| DISTRICT # | DISTRICT NAME | PARAPROFESSIONAL | | | BUS DRIVER | | | FOOD SERVICE WORKER | | | CUSTODIAN/GROUNDSKEEPER | | |
|------------|---------------|------------------|-----------------|-------------------------------|----------------|-----------------|-------------------------------|---------------------|-----------------|-------------------------------|-------------------------|-----------------|-------------------------------|
| | | AVERAGE SALARY | NUMBER EMPLOYED | EMPLOYMENT LENGTH (in Months) | AVERAGE SALARY | NUMBER EMPLOYED | EMPLOYMENT LENGTH (in Months) | AVERAGE SALARY | NUMBER EMPLOYED | EMPLOYMENT LENGTH (in Months) | AVERAGE SALARY | NUMBER EMPLOYED | EMPLOYMENT LENGTH (in Months) |
| 38 | LEVY | \$ 20,175.08 | 134 | 10 | \$ 23,077.47 | 50 | 10 | \$ 19,922.31 | 50 | 10 | \$ 24,727.13 | 50 | 10 |
| 39 | LIBERTY | \$ 20,085.01 | 23 | 10 | \$ 15,179.27 | 7 | 10 | \$ 18,661.20 | 14 | 9 | \$ 24,293.30 | 15 | 12 |
| 40 | MADISON | \$ 17,916.46 | 47 | 10 | \$ 14,096.18 | 22 | 9 | \$ 25,162.52 | 18 | 10 | \$ 21,964.80 | 19 | 12 |
| 41 | MANATEE | \$ 20,701.25 | 731 | 10 | \$ 31,352.06 | 121 | 10 | \$ 22,308.23 | 325 | 10 | \$ 28,067.99 | 318 | 12 |
| 42 | MARION | \$ 18,856.40 | 841 | 10 | \$ 19,341.66 | 222 | 10 | \$ 18,281.44 | 320 | 10 | \$ 26,383.02 | 293 | 12 |
| 43 | MARTIN | \$ 19,582.78 | 242 | 10 | \$ 24,760.54 | 42 | 10 | \$ 23,634.57 | 85 | 10 | \$ 25,025.34 | 152 | 11 |
| 44 | MONROE | \$ 26,245.31 | 171 | 9 | \$ 25,701.19 | 29 | 9 | \$ 25,270.93 | 46 | 9 | \$ 34,395.17 | 5 | 11 |
| 45 | NASSAU | \$ 19,820.02 | 178 | 9 | \$ 16,261.26 | 69 | 9 | \$ 20,101.11 | 65 | 9 | \$ 31,206.22 | 90 | 12 |
| 46 | OKALOOSA | \$ 24,341.73 | 426 | 9 | \$ 26,995.44 | 53 | 9 | \$ 35,853.80 | 10 | 9 | \$ 29,877.47 | 119 | 12 |
| 47 | OKEECHOBEE | \$ 20,167.25 | 76 | 10 | \$ 18,466.45 | 41 | 10 | \$ 19,593.33 | 49 | 10 | \$ 26,641.03 | 48 | 12 |
| 48 | ORANGE | \$ 19,620.09 | 2,044 | 10 | \$ 18,115.28 | 622 | 10 | \$ 20,955.75 | 1,465 | 10 | \$ 25,587.07 | 1,243 | 12 |
| 49 | OSCEOLA | \$ 18,468.25 | 813 | 9 | \$ 19,855.04 | 237 | 9 | \$ 18,853.98 | 340 | 9 | \$ 26,031.11 | 383 | 12 |
| 50 | PALM BEACH | \$ 22,804.12 | 223 | 9 | \$ 24,133.49 | 487 | 9 | \$ 19,149.62 | 894 | 10 | \$ 27,020.03 | 1,175 | 12 |
| 51 | PASCO | \$ 16,586.32 | 1,257 | 10 | \$ 19,160.67 | 375 | 10 | \$ 17,656.45 | 562 | 10 | \$ 23,010.92 | 689 | 12 |
| 52 | PINELLAS | \$ 18,907.47 | 1,303 | 10 | \$ 24,917.49 | 320 | 9 | \$ 21,079.81 | 359 | 9 | \$ 27,674.93 | 672 | 12 |
| 53 | POLK | \$ 20,462.21 | 1,407 | 10 | \$ 15,634.46 | 498 | 10 | \$ 14,867.69 | 843 | 9 | \$ 24,489.78 | 604 | 12 |
| 54 | PUTNAM | \$ 21,192.62 | 214 | 10 | \$ 21,531.20 | 58 | 10 | \$ 17,210.40 | 102 | 10 | \$ 27,503.92 | 92 | 12 |
| 55 | ST. JOHNS | \$ 20,102.50 | 373 | 10 | \$ 20,737.53 | 245 | 10 | \$ 20,582.63 | 175 | 10 | \$ 26,153.67 | 299 | 12 |
| 56 | ST. LUCIE | \$ 24,245.69 | 335 | 10 | \$ 30,623.70 | 279 | 9 | \$ 18,061.02 | 357 | 9 | \$ 28,831.20 | 213 | 12 |
| 57 | SANTA ROSA | \$ 21,195.33 | 504 | 10 | \$ 33,453.11 | 19 | 10 | \$ 33,886.47 | 7 | 10 | \$ 30,219.64 | 3 | 11 |
| 58 | SARASOTA | \$ 28,200.22 | 588 | 10 | \$ 26,918.92 | 186 | 10 | \$ 19,918.86 | 313 | 10 | \$ 35,730.59 | 351 | 12 |
| 59 | SEMINOLE | \$ 18,346.51 | 515 | 10 | \$ 22,021.11 | 280 | 10 | \$ 26,919.55 | 146 | 10 | \$ 23,111.85 | 317 | 11 |
| 60 | SUMTER | \$ 20,184.84 | 123 | 9 | \$ 19,054.26 | 46 | 9 | \$ 21,243.29 | 56 | 9 | \$ 27,137.88 | 46 | 12 |
| 61 | SUWANNEE | \$ 23,164.89 | 110 | 9 | \$ 19,667.96 | 53 | 9 | \$ 22,426.73 | 40 | 9 | \$ 29,051.97 | 41 | 12 |
| 62 | TAYLOR | \$ 17,565.84 | 87 | 9 | \$ 18,065.73 | 28 | 9 | \$ 16,290.05 | 32 | 9 | \$ 24,107.50 | 27 | 11 |
| 63 | UNION | \$ 17,194.13 | 47 | 10 | \$ 13,193.39 | 12 | 9 | \$ 15,944.50 | 23 | 9 | \$ 19,183.23 | 15 | 11 |
| 64 | VOLUSIA | \$ 19,110.70 | 541 | 9 | \$ 17,536.41 | 182 | 9 | \$ 15,173.48 | 346 | 9 | \$ 26,062.65 | 119 | 12 |
| 65 | WAKULLA | \$ 18,442.51 | 86 | 10 | \$ 23,079.86 | 23 | 9 | \$ 20,793.78 | 15 | 9 | \$ 28,749.87 | 46 | 12 |
| 66 | WALTON | \$ 25,593.13 | 155 | 9 | \$ 19,627.86 | 68 | 9 | \$ 24,801.33 | 54 | 9 | \$ 31,145.83 | 104 | 11 |
| 67 | WASHINGTON | \$ 18,182.50 | 73 | 9 | \$ 14,459.00 | 33 | 9 | \$ 19,068.99 | 8 | 9 | | | |
| 68 | DEAF/BLIND | \$ 25,564.35 | 43 | 10 | \$ 24,991.79 | 8 | 10 | \$ 23,676.99 | 20 | 10 | \$ 29,595.79 | 31 | 10 |
| 71 | FL VIRTUAL | | | | | | | | | | | | |
| 72 | FAU LAB SCH | \$ 21,647.43 | 14 | 10 | | | | \$ 17,284.47 | 9 | 9 | \$ 24,087.48 | 9 | 12 |
| 73 | FSU LAB SCH | \$ 23,920.92 | 12 | 10 | \$ 5,338.00 | 1 | 10 | | | | \$ 22,038.12 | 5 | 12 |
| 74 | FAMU LAB SCH | \$ 34,212.50 | 3 | 10 | | | | \$ 40,132.50 | 2 | 10 | | | |
| 75 | UF LAB SCH | | | | | | | | | | \$ 33,304.46 | 9 | 11 |

AVERAGE SALARIES FOR TEACHERS 2021-22, FINAL SURVEY 3

Note: Distinct by district, school, and job category (i.e. Principals, Teachers, etc.). For the number of and average salary, staff must have had a salary and employment length greater than 0.

(A professional paid on the Instructional Salary Schedule negotiated by a Florida School District)

| DISTRICT # | DISTRICT NAME | TEACHER | | |
|------------|---------------------|---------------------|-----------------|-------------------------------|
| | | AVERAGE SALARY | NUMBER EMPLOYED | EMPLOYMENT LENGTH (in Months) |
| 00 | FLORIDA | \$ 51,598.82 | 173,773 | 10 |
| 01 | ALACHUA | \$ 50,780.24 | 1,712 | 10 |
| 02 | BAKER | \$ 46,737.21 | 297 | 10 |
| 03 | BAY | \$ 49,248.63 | 1,715 | 10 |
| 04 | BRADFORD | \$ 44,688.97 | 188 | 10 |
| 05 | BREVARD | \$ 49,990.84 | 4,600 | 10 |
| 06 | BROWARD | \$ 54,303.70 | 14,991 | 10 |
| 07 | CALHOUN | \$ 42,248.75 | 142 | 10 |
| 08 | CHARLOTTE | \$ 53,622.19 | 974 | 10 |
| 09 | CITRUS | \$ 51,043.93 | 1,017 | 10 |
| 10 | CLAY | \$ 47,223.38 | 2,620 | 10 |
| 11 | COLLIER | \$ 58,815.76 | 3,148 | 10 |
| 12 | COLUMBIA | \$ 46,660.76 | 602 | 10 |
| 13 | MIAMI-DADE | \$ 53,158.98 | 17,785 | 10 |
| 14 | DESOTO | \$ 49,233.65 | 258 | 10 |
| 15 | DIXIE | \$ 48,062.62 | 123 | 10 |
| 16 | DUVAL | \$ 52,257.34 | 7,777 | 10 |
| 17 | ESCAMBIA | \$ 47,281.75 | 2,469 | 10 |
| 18 | FLAGLER | \$ 55,509.17 | 730 | 10 |
| 19 | FRANKLIN | \$ 46,089.96 | 80 | 10 |
| 20 | GADSDEN | \$ 44,224.14 | 323 | 10 |
| 21 | GILCHRIST | \$ 51,276.71 | 161 | 10 |
| 22 | GLADES | \$ 49,036.75 | 148 | 10 |
| 23 | GULF | \$ 48,792.60 | 126 | 10 |
| 24 | HAMILTON | \$ 44,858.10 | 88 | 10 |
| 25 | HARDEE | \$ 48,600.30 | 314 | 10 |
| 26 | HENDRY | \$ 51,292.45 | 419 | 10 |
| 27 | HERNANDO | \$ 50,088.19 | 1,447 | 10 |
| 28 | HIGHLANDS | \$ 49,244.01 | 727 | 10 |
| 29 | HILLSBOROUGH | \$ 53,978.54 | 13,718 | 10 |
| 30 | HOLMES | \$ 46,917.34 | 224 | 10 |
| 31 | INDIAN RIVER | \$ 54,036.21 | 1,113 | 10 |
| 32 | JACKSON | \$ 44,782.51 | 442 | 10 |
| 33 | JEFFERSON | \$ 48,372.39 | 54 | 10 |

| DISTRICT # | DISTRICT NAME | TEACHER | | |
|------------|---------------|----------------|-----------------|----------------------------------|
| | | AVERAGE SALARY | NUMBER EMPLOYED | EMPLOYMENT LENGTH (in Months) |
| 34 | LAFAYETTE | \$ 52,010.02 | 74 | 10 |
| 35 | LAKE | \$ 47,395.40 | 2,898 | 10 |
| 36 | LEE | \$ 50,353.75 | 5,507 | 10 |
| 37 | LEON | \$ 48,658.14 | 1,995 | 10 |
| 38 | LEVY | \$ 45,532.34 | 297 | 10 |
| 39 | LIBERTY | \$ 44,247.47 | 102 | 10 |
| 40 | MADISON | \$ 42,895.82 | 131 | 10 |
| 41 | MANATEE | \$ 50,517.28 | 3,236 | 10 |
| 42 | MARION | \$ 48,189.74 | 2,538 | 10 |
| 43 | MARTIN | \$ 48,582.25 | 1,191 | 10 |
| 44 | MONROE | \$ 61,120.44 | 664 | 10 |
| 45 | NASSAU | \$ 48,639.14 | 742 | 10 |
| 46 | OKALOOSA | \$ 55,112.54 | 1,818 | 10 |
| 47 | OKEECHOBEE | \$ 50,702.79 | 376 | 10 |
| 48 | ORANGE | \$ 51,345.58 | 12,268 | 10 |
| 49 | OSCEOLA | \$ 48,936.81 | 4,225 | 10 |
| 50 | PALM BEACH | \$ 52,952.22 | 12,421 | 10 |
| 51 | PASCO | \$ 46,379.62 | 4,890 | 10 |
| 52 | PINELLAS | \$ 51,810.14 | 6,525 | 10 |
| 53 | POLK | \$ 48,064.89 | 6,781 | 10 |
| 54 | PUTNAM | \$ 51,153.08 | 589 | 10 |
| 55 | ST. JOHNS | \$ 46,589.79 | 2,600 | 10 |
| 56 | ST. LUCIE | \$ 48,767.02 | 2,340 | 10 |
| 57 | SANTA ROSA | \$ 50,265.32 | 2,031 | 10 |
| 58 | SARASOTA | \$ 62,655.71 | 3,026 | 10 |
| 59 | SEMINOLE | \$ 50,943.52 | 4,171 | 10 |
| 60 | SUMTER | \$ 54,377.61 | 587 | 10 |
| 61 | SUWANNEE | \$ 52,975.67 | 349 | 10 |
| 62 | TAYLOR | \$ 46,952.53 | 169 | 10 |
| 63 | UNION | \$ 44,296.60 | 152 | 10 |
| 64 | VOLUSIA | \$ 47,780.61 | 4,206 | 10 |
| 65 | WAKULLA | \$ 46,601.86 | 324 | 10 |
| 66 | WALTON | \$ 53,456.20 | 703 | 10 |
| 67 | WASHINGTON | \$ 45,912.26 | 243 | 10 |
| 68 | DEAF/BLIND | \$ 48,838.41 | 129 | 10 |
| 71 | FL VIRTUAL | \$ 55,986.94 | 2,535 | 12 |
| 72 | FAU LAB SCH | \$ 50,083.14 | 145 | 10 |
| 73 | FSU LAB SCH | \$ 47,131.52 | 158 | 10 |
| 74 | FAMU LAB SCH | \$ 46,445.88 | 25 | 10 |
| 75 | UF LAB SCH | \$ 54,003.40 | 80 | 10 |

AVERAGE SALARIES FOR TEACHERS 2021-22, FINAL SURVEY 3

Note: Distinct by district, school, and job category (i.e. Principals, Teachers, etc.). For the number of and average salary, staff must have had a salary and employment length greater than 0.

(A professional paid on the Instructional Salary Schedule negotiated by a Florida School District)

| DISTRICT # | DISTRICT NAME | TEACHER | | |
|------------|---------------|----------------|-----------------|-------------------------------|
| | | AVERAGE SALARY | NUMBER EMPLOYED | EMPLOYMENT LENGTH (in Months) |
| 00 | FLORIDA | \$ 51,598.82 | 173,773 | 10 |
| 01 | ALACHUA | \$ 50,780.24 | 1,712 | 10 |
| 02 | BAKER | \$ 46,737.21 | 297 | 10 |
| 03 | BAY | \$ 49,248.63 | 1,715 | 10 |
| 04 | BRADFORD | \$ 44,688.97 | 188 | 10 |
| 05 | BREVARD | \$ 49,990.84 | 4,600 | 10 |
| 06 | BROWARD | \$ 54,303.70 | 14,991 | 10 |
| 07 | CALHOUN | \$ 42,248.75 | 142 | 10 |
| 08 | CHARLOTTE | \$ 53,622.19 | 974 | 10 |
| 09 | CITRUS | \$ 51,043.93 | 1,017 | 10 |
| 10 | CLAY | \$ 47,223.38 | 2,620 | 10 |
| 11 | COLLIER | \$ 58,815.76 | 3,148 | 10 |
| 12 | COLUMBIA | \$ 46,660.76 | 602 | 10 |
| 13 | MIAMI-DADE | \$ 53,158.98 | 17,785 | 10 |
| 14 | DESOTO | \$ 49,233.65 | 258 | 10 |
| 15 | DIXIE | \$ 48,062.62 | 123 | 10 |
| 16 | DUVAL | \$ 52,257.34 | 7,777 | 10 |
| 17 | ESCAMBIA | \$ 47,281.75 | 2,469 | 10 |
| 18 | FLAGLER | \$ 55,509.17 | 730 | 10 |
| 19 | FRANKLIN | \$ 46,089.96 | 80 | 10 |
| 20 | GADSDEN | \$ 44,224.14 | 323 | 10 |
| 21 | GILCHRIST | \$ 51,276.71 | 161 | 10 |
| 22 | GLADES | \$ 49,036.75 | 148 | 10 |
| 23 | GULF | \$ 48,792.60 | 126 | 10 |
| 24 | HAMILTON | \$ 44,858.10 | 88 | 10 |
| 25 | HARDEE | \$ 48,600.30 | 314 | 10 |
| 26 | HENDRY | \$ 51,292.45 | 419 | 10 |
| 27 | HERNANDO | \$ 50,088.19 | 1,447 | 10 |
| 28 | HIGHLANDS | \$ 49,244.01 | 727 | 10 |
| 29 | HILLSBOROUGH | \$ 53,978.54 | 13,718 | 10 |
| 30 | HOLMES | \$ 46,917.34 | 224 | 10 |
| 31 | INDIAN RIVER | \$ 54,036.21 | 1,113 | 10 |
| 32 | JACKSON | \$ 44,782.51 | 442 | 10 |
| 33 | JEFFERSON | \$ 48,372.39 | 54 | 10 |

| DISTRICT # | DISTRICT NAME | TEACHER | | |
|------------|---------------|----------------|-----------------|----------------------------------|
| | | AVERAGE SALARY | NUMBER EMPLOYED | EMPLOYMENT LENGTH (in Months) |
| 34 | LAFAYETTE | \$ 52,010.02 | 74 | 10 |
| 35 | LAKE | \$ 47,395.40 | 2,898 | 10 |
| 36 | LEE | \$ 50,353.75 | 5,507 | 10 |
| 37 | LEON | \$ 48,658.14 | 1,995 | 10 |
| 38 | LEVY | \$ 45,532.34 | 297 | 10 |
| 39 | LIBERTY | \$ 44,247.47 | 102 | 10 |
| 40 | MADISON | \$ 42,895.82 | 131 | 10 |
| 41 | MANATEE | \$ 50,517.28 | 3,236 | 10 |
| 42 | MARION | \$ 48,189.74 | 2,538 | 10 |
| 43 | MARTIN | \$ 48,582.25 | 1,191 | 10 |
| 44 | MONROE | \$ 61,120.44 | 664 | 10 |
| 45 | NASSAU | \$ 48,639.14 | 742 | 10 |
| 46 | OKALOOSA | \$ 55,112.54 | 1,818 | 10 |
| 47 | OKEECHOBEE | \$ 50,702.79 | 376 | 10 |
| 48 | ORANGE | \$ 51,345.58 | 12,268 | 10 |
| 49 | OSCEOLA | \$ 48,936.81 | 4,225 | 10 |
| 50 | PALM BEACH | \$ 52,952.22 | 12,421 | 10 |
| 51 | PASCO | \$ 46,379.62 | 4,890 | 10 |
| 52 | PINELLAS | \$ 51,810.14 | 6,525 | 10 |
| 53 | POLK | \$ 48,064.89 | 6,781 | 10 |
| 54 | PUTNAM | \$ 51,153.08 | 589 | 10 |
| 55 | ST. JOHNS | \$ 46,589.79 | 2,600 | 10 |
| 56 | ST. LUCIE | \$ 48,767.02 | 2,340 | 10 |
| 57 | SANTA ROSA | \$ 50,265.32 | 2,031 | 10 |
| 58 | SARASOTA | \$ 62,655.71 | 3,026 | 10 |
| 59 | SEMINOLE | \$ 50,943.52 | 4,171 | 10 |
| 60 | SUMTER | \$ 54,377.61 | 587 | 10 |
| 61 | SUWANNEE | \$ 52,975.67 | 349 | 10 |
| 62 | TAYLOR | \$ 46,952.53 | 169 | 10 |
| 63 | UNION | \$ 44,296.60 | 152 | 10 |
| 64 | VOLUSIA | \$ 47,780.61 | 4,206 | 10 |
| 65 | WAKULLA | \$ 46,601.86 | 324 | 10 |
| 66 | WALTON | \$ 53,456.20 | 703 | 10 |
| 67 | WASHINGTON | \$ 45,912.26 | 243 | 10 |
| 68 | DEAF/BLIND | \$ 48,838.41 | 129 | 10 |
| 71 | FL VIRTUAL | \$ 55,986.94 | 2,535 | 12 |
| 72 | FAU LAB SCH | \$ 50,083.14 | 145 | 10 |
| 73 | FSU LAB SCH | \$ 47,131.52 | 158 | 10 |
| 74 | FAMU LAB SCH | \$ 46,445.88 | 25 | 10 |
| 75 | UF LAB SCH | \$ 54,003.40 | 80 | 10 |

Median Teacher Salaries 2021-22, Final Survey 3

Note: Distinct by district, school, and employee ID from the payroll reporting format. The payroll record with the highest salary is chosen. Include full-time active teachers (EEO 21-33).

(A professional paid on the Instructional Salary Schedule negotiated by a Florida School District)

| District # | District Name | Number of Teachers | Median Salary |
|------------|---------------------|--------------------|---------------------|
| 00 | FLORIDA | 173,773 | \$ 48,432.00 |
| 01 | ALACHUA | 1,712 | \$ 47,853.72 |
| 02 | BAKER | 297 | \$ 43,567.38 |
| 03 | BAY | 1,715 | \$ 45,615.83 |
| 04 | BRADFORD | 188 | \$ 41,776.51 |
| 05 | BREVARD | 4,600 | \$ 46,550.16 |
| 06 | BROWARD | 14,991 | \$ 50,388.00 |
| 07 | CALHOUN | 142 | \$ 40,335.00 |
| 08 | CHARLOTTE | 974 | \$ 49,828.58 |
| 09 | CITRUS | 1,017 | \$ 47,500.00 |
| 10 | CLAY | 2,620 | \$ 46,200.00 |
| 11 | COLLIER | 3,148 | \$ 56,960.00 |
| 12 | COLUMBIA | 602 | \$ 44,275.00 |
| 13 | MIAMI-DADE | 17,785 | \$ 48,042.00 |
| 14 | DESOTO | 258 | \$ 46,778.34 |
| 15 | DIXIE | 123 | \$ 44,795.00 |
| 16 | DUVAL | 7,777 | \$ 50,000.50 |
| 17 | ESCAMBIA | 2,469 | \$ 45,199.99 |
| 18 | FLAGLER | 730 | \$ 52,963.00 |
| 19 | FRANKLIN | 80 | \$ 43,295.00 |
| 20 | GADSDEN | 323 | \$ 44,145.00 |
| 21 | GILCHRIST | 161 | \$ 48,268.00 |
| 22 | GLADES | 148 | \$ 47,850.00 |
| 23 | GULF | 126 | \$ 44,521.00 |
| 24 | HAMILTON | 88 | \$ 43,094.15 |
| 25 | HARDEE | 314 | \$ 46,533.00 |
| 26 | HENDRY | 419 | \$ 46,384.50 |
| 27 | HERNANDO | 1,447 | \$ 46,120.00 |
| 28 | HIGHLANDS | 727 | \$ 44,525.00 |
| 29 | HILLSBOROUGH | 13,718 | \$ 50,988.96 |

| District # | District Name | Number of Teachers | Median Salary |
|------------|---------------|--------------------|---------------|
| 30 | HOLMES | 224 | \$ 44,975.00 |
| 31 | INDIAN RIVER | 1,113 | \$ 52,907.00 |
| 32 | JACKSON | 442 | \$ 43,666.00 |
| 33 | JEFFERSON | 54 | \$ 47,500.08 |
| 34 | LAFAYETTE | 74 | \$ 49,958.00 |
| 35 | LAKE | 2,898 | \$ 45,234.84 |
| 36 | LEE | 5,507 | \$ 47,690.13 |
| 37 | LEON | 1,995 | \$ 46,824.30 |
| 38 | LEVY | 297 | \$ 41,350.16 |
| 39 | LIBERTY | 102 | \$ 41,827.47 |
| 40 | MADISON | 131 | \$ 42,000.00 |
| 41 | MANATEE | 3,236 | \$ 47,376.00 |
| 42 | MARION | 2,538 | \$ 45,000.00 |
| 43 | MARTIN | 1,191 | \$ 46,730.00 |
| 44 | MONROE | 664 | \$ 61,100.00 |
| 45 | NASSAU | 742 | \$ 46,322.00 |
| 46 | OKALOOSA | 1,818 | \$ 50,344.00 |
| 47 | OKEECHOBEE | 376 | \$ 47,125.00 |
| 48 | ORANGE | 12,268 | \$ 48,200.00 |
| 49 | OSCEOLA | 4,225 | \$ 47,500.00 |
| 50 | PALM BEACH | 12,421 | \$ 49,447.52 |
| 51 | PASCO | 4,890 | \$ 44,820.00 |
| 52 | PINELLAS | 6,525 | \$ 50,759.08 |
| 53 | POLK | 6,781 | \$ 47,781.00 |
| 54 | PUTNAM | 589 | \$ 48,797.75 |
| 55 | ST. JOHNS | 2,600 | \$ 45,865.00 |
| 56 | ST. LUCIE | 2,340 | \$ 45,698.37 |
| 57 | SANTA ROSA | 2,031 | \$ 46,219.00 |
| 58 | SARASOTA | 3,026 | \$ 57,999.95 |
| 59 | SEMINOLE | 4,171 | \$ 49,641.55 |
| 60 | SUMTER | 587 | \$ 52,400.00 |
| 61 | SUWANNEE | 349 | \$ 50,331.00 |
| 62 | TAYLOR | 169 | \$ 41,325.00 |
| 63 | UNION | 152 | \$ 42,043.84 |
| 64 | VOLUSIA | 4,206 | \$ 44,335.00 |
| 65 | WAKULLA | 324 | \$ 44,963.50 |
| 66 | WALTON | 703 | \$ 49,385.27 |
| 67 | WASHINGTON | 243 | \$ 43,122.00 |
| 68 | DEAF/BLIND | 129 | \$ 45,574.88 |
| 71 | FL VIRTUAL | 2,535 | \$ 57,000.00 |
| 72 | FAU LAB SCH | 145 | \$ 47,925.00 |
| 73 | FSU LAB SCH | 158 | \$ 44,655.50 |
| 74 | FAMU LAB SCH | 25 | \$ 40,717.50 |
| 75 | UF LAB SCH | 80 | \$ 51,061.18 |

The Economic Policy Institute's Family Budget Calculator

Technical Documentation

By **Elise Gould** and **Zane Mokhiber** • March 1, 2022

This paper presents the methodology and data sources used in the 2022 update of the Economic Policy Institute's **Family Budget Calculator**. EPI's Family Budget Calculator measures the monthly income a family needs in order to attain a modest yet adequate standard of living. The budgets estimate community-specific costs for 10 family types (one or two adults with zero to four children). Compared with the federal poverty line and the Supplemental Poverty Measure, EPI's family budgets provide a more accurate and complete measure of economic security in America.

The budget calculator draws upon the most recent reliable data, which in many instances is data for 2020. If 2020 data were unavailable, we used data from the latest available year inflated to 2020 dollars with the budget-item-appropriate inflator. The calculator now includes data for all 3,142 U.S. counties and county equivalents and for all 613 metropolitan areas. Previous versions of the calculator did not include county-level data; they included data for the metropolitan areas along with data for rural (nonmetropolitan) areas by state. Other specific changes to the methodology of individual components of the family budget calculator are noted within the description of each component.

[View the EPI Family Budget Calculator](#)

Definitions of families

The size of a family dramatically affects the budget needed to maintain a modest yet adequate standard of living. We have constructed budgets for 10 different types of families in each area. These families include a single person with no children; a married couple with no children; single-parent families with one, two, three, or four children; and a married couple with one, two, three, or four children.

We make assumptions about each of the 10 family prototypes in order to generate specific cost estimates for each family type's tax liability, child care expenses, food costs, etc.

Our definition of a single person with no children assumes that he or she is employed and is the head of household

SECTIONS

1. Definitions of families • 1
2. Definition of areas • 2
3. Components of the EPI family budgets • 3

References • 12

for federal income tax purposes. Our definition of a married couple with no children assumes both are employed, live together, and jointly file federal income taxes. Our definition of single-parent families assumes that the head of household is employed, lives with his or her children, and files as the head of household for federal income tax purposes. Our definition of two-parent families assumes that both partners are employed, live together with their children, and jointly file federal income taxes.

Families with one child are assumed to have a 4-year-old. Families with two children are assumed to have a 4-year-old and an 8-year-old. Families with three children are assumed to have a 4-year-old, an 8-year-old, and a 12-year-old. Families with four children are assumed to have a 4-year-old, an 8-year-old, a 12-year-old, and a 16-year-old.

Definition of areas

The EPI Family Budget Calculator presents data for all 3,142 U.S. counties and county equivalents as of 2020 (some locations are not inside any county but are defined as county-equivalents by the federal government for administrative and statistical reasons). We have also constructed cost estimates for all 613 metropolitan areas (“metro areas”) using both metro-level data and aggregations of county data.

Where possible, the family budget metropolitan areas correspond with the metropolitan statistical areas (MSAs) delineated by the Office of Management and Budget (OMB) for application to U.S. Census Bureau data. OMB defines MSAs as having at least one urbanized area of 50,000 or more people, plus adjacent territory that has a high degree of social and economic integration with the core, as measured by commuting ties (OMB 2009).

Our number of metro areas (613) exceeds the nearly 400 official MSAs because our housing costs are calculated using fair market rent (FMR) areas. FMR areas are defined by the U.S. Department of Housing and Urban Development (U.S. Dept. HUD 2017). These FMR areas are used to help determine the value of rent subsidies offered to families in the nation’s low-income rental assistance programs. FMR areas are divided into metropolitan FMR areas and nonmetropolitan FMR areas. When we refer to “metropolitan areas” or “metro areas,” we are referring collectively to the MSAs and HUD metropolitan FMR areas in our data.

Counties located in metropolitan areas will have cost estimates available at both the county and metropolitan area levels, while nonmetro counties will have cost estimates available only at the county level.

Child care costs and out-of-pocket medical costs depend on whether an area is designated as a metro area or a nonmetro (rural) area.

Components of the EPI family budgets

The EPI family budgets consist of seven individual components: housing, food, transportation, child care, health care, taxes, and “other necessities.” The following sections describe the methodology used to construct a monthly cost for each of these seven components across the 3,142 U.S. counties and 613 metro areas.

Housing

Data for rental costs come from the U.S. Department of Housing and Urban Development’s fiscal year 2021 fair market rents (FMRs) (U.S. Dept. HUD 2021). HUD releases estimated fair market rents (FMRs) for every fiscal year to establish cost information for certain federal housing assistance programs. For example, FMRs are used to determine landlord reimbursements for accepting rental housing vouchers in over 600 FMR areas, and thus help ensure a sufficient supply of housing for these programs. HUD calculates FMRs for each FMR area using five-year data from the American Community Survey (ACS) and relies on the Office of Management and Budget for definitions of metropolitan areas. All counties that are not in FMR areas are classified as nonmetro counties. Because FMRs within metro areas are calculated at the metropolitan level, counties within the same metro area all have the same FMRs, and nonmetro counties each have their own FMRs.

Fair market rent estimates are provided at the 40th percentile of rental costs—the dollar amount below which 40 percent of standard-quality rental units are rented.

For each county that crosses into multiple FMR/metro areas, weighted FMR averages are calculated based on the share of the population living in each metro area located in the county’s borders.

Finally, since FMRs within metro areas are provided at the metropolitan level only, counties within the same metro area all have the same FMR value. We adjust these numbers to create county-level variation using county-level ACS median gross rent data. We create a metro-level population-weighted average rent, and then apply the ratio of ACS metro rent to ACS county-within-metro rent to each county FMR that is calculated at the metro level.

HUD makes rental rates available for studio apartments and one-bedroom through four-bedroom apartments. The EPI family budgets assume that a one-adult household occupies a studio and a two-adult household occupies a one-bedroom apartment. Families with one or two children occupy a two-bedroom unit. Families with three or four children occupy a three-bedroom unit. Rental costs include shelter plus all tenant-paid utilities, excluding telephone service, cable or satellite service, and Internet service. Telephone service costs are included in “other necessities” within the family budgets.

Food

Data for food costs are taken from *Official USDA Food Plans: Cost of Food at Home at*

Four Levels, a report published by the Department of Agriculture’s Center for Nutrition Policy and Promotion (USDA 2021). Presented there are the official USDA costs for four types of food plans that serve as national standards for nutritious diets: the “Thrifty Plan,” “Low-Cost Plan,” “Moderate-Cost Plan,” and “Liberal Food Plan.” We use the USDA Low-Cost Plan, which assumes that almost all food is bought at a grocery store and then prepared at home. We use June 2020 data, which represents the 2020 average weekly cost (Carlson, Lino, and Fungwe 2007). New in this edition of the Family Budget Calculator is that we now provide county-level food costs by adjusting the national cost estimates from the USDA for county-level food cost variance using a multiplier generated from 2019 data from Feeding America’s Map the Meal Gap project (Feeding America 2021).

Family food costs are constructed from data for the categories child age 4–5 and child age 6–8 and from averages of male and female data at age 12–13, age 14–18, and age 19–50.

- For single-adult households, we use an average of the male age 19–50 data and the female age 19–50 data to represent the adult in the household. For married-couple households, we assume one male age 19–50 and one female age 19–50 are the two adults in the household. All costs in the USDA food plans table are for individuals in four-person families; for individuals in families of other sizes, USDA suggests making the following adjustments to account for differences in returns to scale:
 - One-person family: add 20 percent
 - Two-person family: add 10 percent
 - Three-person family: add 5 percent
 - Five-person family: subtract 5 percent
 - Six-person family: subtract 5 percent
- To calculate overall household food costs, we first adjust food costs for each person in the household and then sum the adjusted food costs.
- Example: For a one-parent, two-child household (a three-person family):

$$\text{Food cost} = [(\text{average [female age 19–50, male age 19–50]} \times 1.05)] + [\text{child age 4–5} \times 1.05] + [\text{child age 6–8} \times 1.05]$$

Note that for Alaska and Hawaii, separate food cost data are available in half-year increments. We use the average of the first and second half of 2017 to compute household food costs for Alaska and Hawaii because this average is most similar to the annual national data used for the other states. Note that only the USDA Thrifty Plan costs are provided for Alaska and Hawaii; cost data are not provided for Low-Cost, Moderate-Cost, or Liberal Food Plans. We therefore use the Thrifty Plan costs for these two states. In addition, Alaska and Hawaii only have data available for children ages 6–8 and 9–11, so we imputed values for 4-year-old children, 12-year-old children, and 16-year-old children by applying the ratio of costs for relative age groups using the national data for the age groups available for Alaska and Hawaii.

As the USDA notes, the USDA food plans represent a nutritious diet at four different cost

levels. The nutritional foundation of the plans is based on the 1997–2005 Dietary Reference Intakes, 2005 Dietary Guidelines for Americans, and 2005 MyPyramid food intake recommendations. In addition to cost, plans vary in terms of the specific foods and quantities of certain foods that make up the “market baskets” (week’s worth of groceries, based on age and gender) in each plan (USDA 2007a, 2007b). According to the USDA, all four food plans are “based on 2001–2002 data and updated to current dollars by using the Consumer Price Index for specific food items” (USDA 2021).

For all U.S. counties and county equivalents, Feeding America’s *Map the Meal Gap 2021* report provides average cost estimates for a meal consumed by a 19-to-50-year-old male under the USDA’s Thrifty Food Plan. These county-level meal cost estimates are derived from data provided by Nielsen PLC that measures the costs of Universal Product Code (UPC) barcoded food items in over 65,000 stores across the country. We generate county-level multipliers to gauge the relative cost of food per county by dividing county-level meal costs by average meal costs. These multipliers are then applied to the USDA estimates of average meal costs to generate food costs that are more reflective of local food price variation.

Because USDA provides food cost estimates for Alaska and Hawaii at the state level, Alaska and Hawaii’s county-level multipliers are calculated by dividing Feeding America’s county meal costs by Feeding America’s state average meal costs for Alaska and Hawaii, respectively. For all other counties in the remaining 48 states, multipliers are calculated by dividing Feeding America’s county-level meal costs by Feeding America’s average meal cost across all states excluding Alaska and Hawaii. After these multipliers are applied to the USDA weekly meal costs, they are scaled up to monthly and annual costs.

Metro-level food costs are derived by calculating population-weighted averages of the meal costs for the counties that constitute each metro area.

Child care

We use the Child Care Aware of America (CCAoA) 2020 publication *Picking Up the Pieces: Building a Better Child Care System Post COVID-19*, which relies on state-level data from Child Care Aware’s 2020 State Child Care Resource and Referral Network survey. For the purposes of this study, we use data provided in Appendix Table 1, “2019 Average Annual Cost of Full-Time Center Based Care by State,” and Appendix Table 2, “2019 Average Annual Cost of Full-Time Family Based Care by State” of CCAoA’s publication. Several states in the survey rely on data from prior years, so costs for these states are adjusted for inflation in the CCAoA report. Since the COVID-19 pandemic materially changed the child care landscape and since the Family Budget Calculator strives to be less subject to idiosyncratic volatility, we use the 2019 and not the 2020 costs.

The family budgets also provide substate variation in child care costs. CCAoA provides data at the county level for a subset of states, but many counties within the states did not report data. To adjust child care costs to the county level, we create a ratio of the county-level costs of rent for two-, three-, and four-bedroom apartments to the population-

weighted state average of the same costs. We then adjust 50 percent of the child care costs using this ratio to estimate the variation in child care costs by county. We find this method to be theoretically sound because rental costs are a significant portion of the cost of running a child care operation (whether center-based or home-based), and variations in rents are also a reasonable proxy for variations in costs of living in general and therefore of wage differences within the state. Furthermore, on an empirical level, we find a similar range of estimated costs as well as a high correlation between our county-level estimates and those provided in the CCAoA report. If a metro area is in multiple states, we use a metro area population-weighted average of the counties within the metro area to come up with a single number for the metro area. All costs are inflated to 2020 dollars using the consumer price index (CPI) for child care and nursery school for all urban consumers (BLS 2021b).

We calculate our child care costs for our family types based on the following assumptions:

- One child = cost of 4-year-old care
- Two children = cost of 4-year-old care + cost of care for one school-age child
- Three children = cost of 4-year-old care + cost of care for one school-age child + cost of full-day summer care for one school-age child
- Four children = cost of 4-year-old care + cost of care for one school-age child + cost of full-day summer care for one school-age child

The following subsections explain these assumptions and cost estimates in greater detail.

Center-based care

We use cost estimates for center-based child care for counties that are within metro areas. We use center-based care estimates because center-based care is more regulated than family care and because the costs of center-based care do not fluctuate as much as the costs of family child care.

Family child care

Family child care (also sometimes called “home-based care”) is defined by CCAoA as “child care offered in a caregiver’s own home”; family child care providers “may be licensed or exempt from licensing,” “depending on the state’s licensing regulations” (CCAoA 2020).

We use cost estimates for family child care for the nonmetro counties, operating under the assumption that family child care is more accessible than center-based care for those located in rural areas.

Infant care

The family budget child care costs do not include costs for infant or toddler care because we do not include an infant or toddler as part of any of our family types. It should be noted,

however, that center-based infant and toddler care is significantly more expensive than center-based care for 4-year-olds, so the child care component of some families' budgets may be underestimated.

Four-year-old care

Four-year-old care is full-time, year-round care. To approximate the costs of care in metro areas and nonmetro areas, we use center-based and family child care estimates, respectively, for all 4-year-olds, taken from Appendix Tables 1 and 2 in CCAoA 2020.

School-age child care

In our calculations, we assume that school-age child care for an 8-year-old includes nine months of before- and after-school care and two months of full-time summer care. We assume that school-age child care for a 12-year-old includes only the two months of full-time summer care. For the 16-year-old, we assume child care is not necessary.

The State Child Care Resource and Referral Network survey for school-age care specifically represents the cost of nine months of before- and after-school care; it does not represent full-time care, nor does it include weekend care or full-day summer care. Both the full-time and part-time summer care data in Appendix Tables 1 and 2 (in CCAoA 2020) contain many missing values. In order to include summer care costs in the "school-age child care costs" that we use for the 8-year-old child, we impute our own summer care costs by assuming that the cost of full-time summer care for a month is twice the cost of before- and after-school care for one month, and we assume 8-year-olds need two months of full-day summer care. To the extent that parents need their children to be in care for additional time in the summer, we are underestimating the total cost of care.

We assume that 12-year-olds need full-day care during the summer months only; thus, our two months of imputed summer costs are added to families with three and four children. For families with four children, we assume child care is not necessary for the fourth child, who is assumed to be 16 years old.

State-level estimates for school-age child care are not available for Minnesota and North Dakota. Regional averages, based on the Census Bureau regions and divisions, are taken for these states (U.S. Census Bureau 2013). Minnesota and North Dakota fall into the West North Central Division; for these states we thus use regional averages constructed from the states in this division (Iowa, Kansas, Minnesota, Missouri, Nebraska, North Dakota, and South Dakota).

Transportation

The family budgets have county-level transportation data as opposed to transportation costs based solely on metropolitan statistical area size. Prior to the 2018 update, the family budget calculator used MSA-based estimates from the Federal Highway Administration's 2009 National Highway Transportation Survey. The current calculator uses data provided

by the Center for Neighborhood Technology (CNT) and derived from CNT's Housing and Transportation affordability Index (**H+T Affordability Index**). Transportation costs in the H+T index are estimated by adding up three major components of transportation costs: auto ownership, auto use, and transit use. These components were estimated by CNT using data from the Consumer Expenditure Survey, the 2015 National Transit Database, CNT's AllTransit database, and the Illinois Department of Natural Resources (CNT 2017).

In the data provided to EPI, CNT modified these costs to account for the different family sizes in the Family Budget Calculator, as well as to account for assumptions made about trip purpose. Adults in all family types are assumed to be working and, for the purposes of CNT's cost model, are assumed to be commuters. At our request, CNT adjusted the miles traveled component of their equation to only include work and nonsocial trips for the first adult in a household, and only work trips for the second adult (in two-adult households). Using national data from the 2009 National Highway Transportation Survey, this comes to 72 percent of average total vehicle miles traveled for the first adult, and 45 percent of average total vehicle miles traveled for the second adult, if applicable.

This 2022 update inflates the transportation data to 2020 dollars using the regional transportation CPI (BLS 2021c).

Health care

Health care expenses have two components: Affordable Care Act (ACA) health insurance exchange premiums and out-of-pocket expenditures. The Family Budget Calculator assumes that families have purchased insurance through the health insurance exchanges created by the ACA.

Premiums are obtained through The Henry J. Kaiser Family Foundation's *2021 Health Insurance Marketplace Calculator* (Kaiser 2021), compiled from the U.S. Department of Health and Human Services (HHS 2021a).

Premiums

Premium costs are obtained through the Henry J. Kaiser Family Foundation's *2021 Health Insurance Marketplace Calculator* (Kaiser 2021), compiled from the U.S. Department of Health and Human Services (U.S. Dept. HHS 2021a). Premiums are based on the lowest-cost bronze plan in the rating area, adjusted for family size, age of user, and tobacco surcharge (Kaiser 2021). The family budgets assume all adults are 40-year-old nonsmokers.

Out-of-pocket costs

The method for calculating out-of-pocket costs for the current Family Budget Calculator follows the 2018 methodology and both differ slightly from the prior editions of the calculator because those relied on data from HHS's Medical Expenditure Panel Survey (MEPS), specifically the geocoded restricted-use MEPS files, which are not publicly

available after the 2012 data year file. For the current Family Budget Calculator, we calculate out-of-pocket costs using three-year averages from the restricted-use geocoded version of the MEPS “Household Component (Full year Consolidated Files)” for 2017, 2018 and 2019, adjusted to 2020 dollars (U.S. Dept. HHS 2017b). The new data were provided by request, according to the specifications listed below, by the Agency for Healthcare Research and Quality onsite data center (AHRQ 2021).

We assume that everyone has private health insurance (defined by the variable PRIV12 in the public-use files). Out-of-pocket medical expenditures are calculated for adults and children separately by region and are differentiated between MSAs and non-MSAs for those covered by private insurance (U.S. Dept. HHS 2021b). Costs are estimated as follows:

- We use the regional breakdown of costs for both adults and children (with the regions defined as Northeast, Midwest, South, and West).
- The data are further divided within each region into MSA data and non-MSA data. For out-of-pocket costs, we use metro area data for counties in metro areas and we use nonmetro data for nonmetro counties (see the above section titled “Definition of areas” for more detail on the distinction).
- We classify a child (regardless of family size) as age 17 and under, and an adult as age 18–64 (using the variable AGE12X). We do not break down data for children into smaller age groups or by gender because the resulting sample sizes are too small.
- Adult out-of-pocket costs are the average costs (variable TOTSLF12) for adults ages 18–64 with private insurance in the region where the family resides (Northeast, Midwest, South, or West) and for the metropolitan classification of their location within that region.
- Child out-of-pocket costs are the mean costs for children ages 0–17 with private insurance for the region and for the metropolitan classification within that region.
- We compute total out-of-pocket costs (OOP) in the following way:

$$[(\text{number of adults}) \times (\text{adult OOP})] + [(\text{number of children}) \times (\text{child OOP})]$$

- The total out-of-pocket costs are adjusted for inflation to 2020 dollars using the regional breakdowns of the Consumer Price Index-All Urban Consumers for Medical Care (CPI-U-MC) from the Bureau of Labor Statistics (BLS 2021d).
- When computing the mean, we use a population weight (variable PERWT12F).

Total health care costs

We compute total health care costs in the following way:

$$[\text{Total premium}] + [\text{Total out-of-pocket cost}]$$

EPI’s family budgets do not take into consideration the two types of health insurance subsidies available through the state and federal health insurance exchanges: the

premium tax credit and the cost-sharing subsidy. Therefore, the health care budget may be overestimated for some families.

Other necessities

Our calculation of “other necessities” is derived from Bureau of Labor Statistics (BLS) Consumer Expenditure Survey (CEX) data (BLS 2021a). We define “other necessities” as items that do not fall into the aforementioned categories but that are necessary for a modest yet adequate standard of living. Since the COVID-19 pandemic materially changed the mix of goods and services consumed in 2020 and the Family Budget Calculator strives to be less subject to idiosyncratic volatility, we use the 2019 and not the 2020 expenditures to calculate other necessities. We include the following expenditures from the CEX in our “other necessities” calculation: apparel, personal care, household supplies (including furnishings and equipment, household operations, housekeeping supplies, and telephone services), reading materials, and school supplies. In editions of the Family Budget Calculator prior to the 2018 update, we also included the CEX expenditures “entertainment” and “other miscellaneous items” in our total for “other necessities,” but for now we leave these two categories out of our calculations so that we can more narrowly assess what is the bare minimum income required to get by.

We use the CEX data for families in the second fifth from the bottom of the overall income distribution (those in the 20th- to 40th-percentile range). Using the 2019 CEX expenditure table “Quintiles of income before taxes,” we sum the values of the categories mentioned above to create an “other necessities” aggregate number, and then divide this by CEX food and housing costs. In 2019, we determine this proportion to be 36.2%. Therefore, we estimate the cost of other necessities by applying this percent to each respective family budget’s food and housing costs.

Taxes

The family budget components, without taxes, sum to the family’s post-tax income. To calculate the family budget tax component, a pre-tax income level must be estimated using a tax rate and the post-tax income.

We use the National Bureau of Economic Research’s TAXSIM, a microsimulation model of the U.S. federal and state income tax systems accessed online. We use Version 32 to calculate these tax rates (NBER 2021). The TAXSIM model accepts 32 input variables, including state, marital status, dependent exemptions, wage income, other incomes, rent paid, child care expenses, and capital gains and losses (Feenberg and Coutts 1993). We run the TAXSIM model for each family type across all county and metro areas. Although the TAXSIM Version 32 includes the Economic Impact Payments as part of the Coronavirus Aid, Relief, and Economic Security Act, we remove them to reflect a more evergreen and less idiosyncratic Family Budget Calculator.

Our input variables are (variables not listed are input as zero):

- State
- Marital status (“single” for one-adult families, “married” for two-adult families)
- Dependent exemptions (one for each child)
- Wage and salary income of taxpayer (entire post-tax family budget for one-adult families)
- Wage and salary income of spouse (for two-adult families, the post-tax family budget was split evenly between the two adults)
- Rent paid (the annual cost of rent for each family budget, which is used to calculate state property tax rebates in certain states)
- Child care expenses (the annual cost of child care for each family budget)
- Number of dependents under age 17 (one for each child)

The TAXSIM model takes these inputs and calculates three outputs: federal tax liability, state tax liability, and Federal Insurance Contributions Act (FICA) tax liability (for Social Security and Medicare taxes). Additionally, the TAXSIM model calculates FICA liability as the full 15.3 percent tax from both the employer and employee side; we cut this in half to more accurately represent the typical taxpayer’s FICA liability. Local taxes, such as county- or city-level income taxes, are not included in this model. Sales taxes are also not included in the “taxes” category (they are instead wrapped into the costs of taxable expenditures in other categories).

Of course, we cannot simply input the post-tax family budgets as the wage incomes and use the TAXSIM output as the tax rates. The tax rate must be based on the pre-tax income levels. To obtain an accurate tax rate and accurately calculate the income tax liability for each family, we first input the post-tax family budgets and obtain the tax rates and establish these as a lower floor for tax rates. (Because the pre-tax incomes will almost always be higher than these post-tax incomes, these tax rates must be lower than the actual tax rate given our assumptions about sources of income and the income ranges we are considering). We then establish an upper bound of tax rates by taking the post-tax family budgets, multiplying by 1.25, and inputting the resulting amounts into the TAXSIM model.

Once we have the lower and upper bounds of tax rates, we calculate an accurate average of these tax rates using a weighting procedure, described below:

1. Multiply the lower bound (post-tax family budget) and upper bound (post-tax family budget \times 1.25) inputs by $(1 - \text{calculated tax rate})$
2. Calculate the difference between the actual post-tax family budget and the lower bound calculated in step 1: $[\text{post-tax family budget} - \text{lower bound}]$
3. Calculate the difference between the upper bound and the actual post-tax family budget calculated in step 1: $[\text{upper bound} - \text{post-tax family budget}]$
4. Calculate the difference between the upper bound and the lower bound calculated in step 1: $[\text{upper bound} - \text{lower bound}]$

5. Calculate the weight for the lower bound: upper-bound post-tax budget difference divided by the upper–lower difference:

$$\frac{[upper\ bound - post\ tax\ family\ budget]}{[upper\ bound - lower\ bound]}$$
6. Calculate the weight for the upper bound, which is equal to [1 – weight for lower bound (calculated in step 5)]
7. Multiply the lower-bound tax rate from TAXSIM by the lower-bound weight from step 5: lower-bound tax rate $\times \frac{[upper\ bound - post\ tax\ family\ budget]}{[upper\ bound - lower\ bound]}$
8. Multiply the upper-bound tax rate from TAXSIM by the upper-bound weight from step 6: upper-bound tax rate \times [1 – lower weight (calculated in step 5)]
9. Add these two weights to get the final, weighted tax rate: [step 7 + step 8]

The final tax rate calculated in step 9 is then applied to the post-tax family incomes [post-tax family budget \times (1 + final weighted tax rate)], to obtain a pre-tax income. The difference between the pre- and post-tax incomes is the annual tax bill for the family budget unit.

In cases where the post-tax budget exceeds the bounds, we increase the budget multiplier by increments of .05 (1.30, 1.35, 1.40, 1.45, 1.50) until the post-tax budget no longer exceeds the upper bound.

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COLLECTIVE BARGAINING AGREEMENT

Between

**The Broward Teachers Union
Education Professionals**

And

**The School Board of Broward County,
Florida**

2019-2020 School Year

August 16, 2019 — August 15, 2022

classroom teaching experience, provided the request is submitted within three months of returning to Broward County Public Schools.

2. Any employee who receives an unsatisfactory rating(s) on his/her annual evaluation shall become eligible for and shall receive payment for a negotiated salary increase retroactive to the date of salary schedule improvements after he/she has satisfactorily fulfills the terms of the professional development plan resulting from the unsatisfactory rating(s) and has been rated satisfactory. Until that occurs, the employee's salary shall remain frozen at the rate of pay for the previous year.

3. **Advanced Degree Stipends:**

| | Out-of-Field* | In-Field |
|--------------------------|----------------------|-----------------|
| Master's Degree | \$2,600 | \$3,650 |
| Specialist Degree | \$5,000 | \$6,800 |
| Doctor's Degree | \$7,000 | \$8,000 |
| Basic Incentive Award | \$1,400 | \$2,000 |
| Advanced Incentive Award | \$2,200 | \$2,700 |

*Effective November 1, 1994, bargaining unit members may only qualify to earn degree's in-field. However, unit members who held out-of-field degrees and incentives on November 1, 1994, shall continue to receive the remuneration listed above in the column entitled "out-of-field" for as long as they work for the Board in this bargaining unit without a break in service. A Board approved leave is not considered a break in service.

Bargaining unit members hired prior to July 1, 2011 who earn an advanced degree shall be granted an in-field advanced degree stipend as defined in Appendix A.

Bargaining unit members hired on or after July 1, 2011 who earn an advanced degree shall be paid a salary supplement in the amount equal to the advanced degree stipend above; but only if the advanced degree is in the bargaining unit member's area of certification.

4. **New Educator Professional Improvement Supplement:** A three hundred dollar (\$300) payment shall be payable to any teacher who has less than three (3) years of credited experience and accumulates a minimum of six (6) college credits or the equivalent in-service coursework within any of the first three (3) years of teaching experience on the salary schedule. The courses should enable employees to become highly qualified or to improve their skills in their teaching field(s).

Agreement between
The
School Board of Citrus County
And the
Citrus County Education Association
(Instructional)
2019 - 2022

Supplements for Advanced Degrees

All employees are eligible to receive advanced degree supplements.

For bargaining unit members hired on or after July 1, 2011, to qualify for advanced degree compensation, the advanced degree earned must be in an area of certification currently on the bargaining unit member's certificate in accordance with Florida Statute 1012.22. The application of an advanced degree that is not clearly identified on a certificate will be determined by the Human Resources (HR) Department after a review of the requesting member's transcript. The CCEA President will be notified of all submissions for advanced degree supplements that are denied.

| | |
|--------------------|-------------|
| Master Degree: | Add \$2,000 |
| Specialist Degree: | Add \$3,000 |
| Doctorate Degree: | Add \$4,000 |

Degree Changes – Degree changes shall be in effect as of the date the degree is granted by the college and/or university.

Performance Pay Summary

1. Beginning fiscal year 2014-2015 all previous instructional pay scales will be dissolved and the new performance pay schedule will be implemented (effective July 2014).
2. Teachers will begin this system of calculating raises by being placed on the attached placement salary schedule. Employees will be placed on the level that is nearest to their current salary without a reduction in pay, as reflected on the schedule.
3. Steps will become levels and not be reflective of years of service.
4. Annual salary adjustments as reflected in the formula, for bargaining unit members covered by this agreement shall be based on performance determined under F.S. 1012.34 as soon as all appropriate performance evaluations are received (to include VAM scores) and are negotiated by the parties.
5. Salary adjustments shall be applied retro-active to the first contract day of the current school year.

[illegible]

CONTRACT

**between the
MIAMI-DADE COUNTY PUBLIC SCHOOLS
and the
UNITED TEACHERS OF DADE**

(Effective July 1, 2020 through June 30, 2023)



UNITED TEACHERS OF DADE



APPENDIX E (Cont.)

SALARY SCHEDULE (CO)

CREDENTIAL PAYMENTS (Added to Salary on AO Salary Schedule)

Credential payments are as follows:

| | |
|------------------|---------|
| Master's Level | \$3,100 |
| Specialist Level | 5,150 |
| Doctorate Level | 7,200 |

Section 4. Part-Time Hourly Salary Schedule- (AU) and (AT)

- A. Certificated employees who work part-time on an hourly basis in the regular K-12 instructional program (with the exception of compensatory education programs) and/or the Saturday School Program shall be paid for scheduled classes and assigned duties in accordance with the following schedule.

SALARY SCHEDULE (AU)

| Bachelor's | Master's | Specialist | Doctorate |
|------------|----------|------------|-----------|
| 34.41 | 36.85 | 38.48 | 40.11 |

Certificated employees who work part-time on an hourly basis in other than regular K-12 instructional programs (e.g., adult/vocational education) shall be paid for all scheduled classes and assigned duties in accordance with the following schedule.

SALARY SCHEDULE (AT)

| Number of Part-Time Hours Taught | Bachelor's | Master's | Specialist | Doctorate |
|-------------------------------------|------------|----------|------------|-----------|
| 0-500 | 24.18 | 26.88 | 28.49 | 30.37 |
| 501-1000 | 25.43 | 28.11 | 29.72 | 31.62 |
| 1001-Up | 26.74 | 29.39 | 31.06 | 32.86 |

Salary advancement shall be effective the beginning of the pay period following completion of the requirements (hours taught and/or academic achievement).

In the event that designated part-time instructor positions in the adult program and/or in the adult vocational program cannot be filled with qualified staff, M-DCPS is authorized during the term of this Contract to convene an ad hoc committee. Where agreed to by the committee, salary rates for designated part-time adult positions may be paid at the AU Schedule to attract qualified personnel.

AT/AU Salary Schedule

The previously negotiated 2019-2020 AT/AU Salary Schedules (improvement rate of 8.0%) will remain in effect for 2020-2021. These rates shall be negotiated annually.

COLLECTIVE BARGAINING AGREEMENT

BETWEEN

DUVAL TEACHERS UNITED

AND

DUVAL COUNTY SCHOOL BOARD

2017-2020

TEACHERS

4. DTU Professional Staff

An employee who takes leave for assignment to the DTU professional staff shall be given credit on the employees' salary schedule for this experience up to a maximum of ten (10) years. The DTU professional staff experience shall count as other experience and shall not be subject to the limitations of other experience as described in employee salary schedule guidelines. For a year's credit, the employee shall have worked one day more than half the year in his/her DTU professional staff assignment. (This credit is for salary schedule assignment only and shall not be used for State retirement system credit except in accordance with FRS rules.)

5. Experience Verification

- a. It is the employee's responsibility to identify all previous employers and request verification of the experience on forms provided by the Division of Human Resource Services. The employee shall follow up on any verification not received. Salary adjustments will be made retroactive to the beginning date of employment for the school year in which the verification form is received.
- b. It is the employee's responsibility to verify this experience with the Division of Human Resource Services with salary schedule credit effective the school year in which it is received.

B. Change of Degree Status

A change of degree in an employee's certificate shall be recognized for payroll purposes upon presentation of an official transcript from the accredited degree-granting authority indicating the highest acceptable degree level awarded. The effective date of the higher degree shall be as indicated on official transcript.

Supplements for Advanced Degrees:

A District School Boards may not use advanced degrees in setting a salary schedule for instructional personnel or school administrators hired on or after July 1, 2011, unless the advanced degree is held in the individual's area of certification and is a salary supplement." General graduate degrees such as Curriculum and Instruction which do not match any of Florida's certification subjects are not acceptable, unless the transcript identifies a major or specialization in the teacher's certification area (e.g., Math, English, French, Elementary Education, etc...).

Grandfather Salary Schedule:

Teachers – Teachers who elect to remain on the grandfather schedule and who hold an advanced degree will continue to be paid from the Masters, Specialists, and Doctorate columns of the Teacher (TA) Salary Schedule.

* **Instructional Specialist** – Specialists who elect to remain on the grandfather schedule will be compensated for an advanced degree according to the following schedule:

- Master's Degree - \$1,000

- Specialist Degree - \$1,200
- Doctorate Degree - \$1,500

* Instructional specialists hired on or after July 1, 2011, must hold the advanced degree in their area of certification in order to be eligible for advanced degree compensation.

Psychologists – Psychologists who elect to remain on the grandfather schedule and who hold an advanced degree will continue to be paid from the Specialists and Doctorate columns of the Teacher (TP) Salary Schedule.

Performance Pay Salary Schedule

Teachers – Teacher hired prior to July 1, 2011 shall be compensated for an advanced degree as follows:

- Master's Degree - \$1,000
- Specialist Degree - \$1,200
- Doctorate Degree - \$1,500

Teachers – Teachers hired on or after July 1, 2011, who hold an advanced degree **in their area of certification** shall be compensated at the highest degree level in the form of an annual Advanced Degree Supplement as follows:

- Master's Degree - \$1,000
- Specialist Degree - \$1,200
- Doctorate Degree - \$1,500

Instructional Specialists – Specialists hired prior to July 1, 2011 shall be compensated for an advanced degree as follows:

- Master's Degree - \$1,000
- Specialist Degree - \$1,200
- Doctorate Degree - \$1,500

Instructional Specialists – Specialist hired on or after July 1, 2011, who hold an advanced degree **in their area of certification** shall be compensated at the highest degree level in the form of an annual Advanced Degree Supplement as follows:

- Master's Degree - \$1,000
- Specialist Degree - \$1,200
- Doctorate Degree - \$1,500

Psychologist – Psychologist who elect the performance pay schedule shall be paid one advanced degree supplement for the highest degree level attained as follows:

- Specialist Degree - \$1,200
- Doctorate Degree - \$1,500

C. **Biweekly Pay Periods**

1. Ten-month certificated personnel shall receive their salaries in accordance with a pay calendar mutually agreed to by the parties. The Employer and D.T.U. shall meet as soon as reasonably possible prior to the start of the new school year for the purpose of negotiating the pay calendar. The new pay calendar shall be attached to this Agreement as an Addendum. Those wishing to select the Optional Pay Plan must forward a signed request to the Personnel Division prior to the first Friday in September of each year. Those personnel who previously elected the Optional Pay Plan will remain paid from it unless specifically canceled in writing by the same date.

**Agreement
between the
Hernando County School Board
and the
Hernando Classroom Teachers'
Association**

2020-2023

Revised 12/2010
Revised 3/10/14
Revised 4/16/2015
Revised 1/17/2017
Revised 3/12/2017
Revised 8/10/2017
Revised 4/13/2018
Revised 11/19/2019
Revised 12/15/2020

Advanced Degree

For bargaining unit members hired on or after July 1, 2011, to qualify for advanced degree compensation, the advanced degree earned must be in an area of certification currently on the bargaining unit member's certificate. Advanced degrees in Curriculum, Education, and/or Educational Leadership are considered broad degrees in education and are eligible for advanced degree payment. In addition, an advanced degree that is directly related to a broad academic field (i.e. degree in history and certification in social science) will be eligible. The application of an advanced degree that is not clearly identified on a certificate will be determined by mutual agreement between both parties of the Hernando Classroom Teachers' Association and the Human Resources Department.

If the qualifications are met, the payment will be made in the form of a supplement in the following amount:

Masters = \$2500

Specialist = \$3500

Doctorate = \$4500

If the bargaining unit member no longer holds the certification area used to qualify for the advanced degree payment, they must notify the Human Resource Department within ten (10) days from the date of the certificate change to end the supplement payment. Bargaining unit members hired prior to July 1, 2011 already receiving or become eligible to receive payment for an advanced degree will continue to be paid as indicated above.

The instructional salary is for all instructional staff as defined in APPENDIX E.

Master Contract
Teacher Bargaining Unit
2017-2022

Manatee County District School Board
And
Manatee Education Association 3821

| <u>Performance Schedule 2021-2022</u> <u>Bachelor's Degree</u> <u>PAD2-R</u> <u>10-Month (196 Days, 190 work, 6 holiday))</u> | | | | | Performance Schedule Placement | | | Degree Supplements | |
|--|-----------|-----|-----------|-----|--------------------------------|---|-----------|--------------------|----------|
| | | | | | 10-Month | | | Masters | \$ 1,200 |
| | | | | | New Teacher Placement | 1c | \$ 47,500 | Specialist | \$ 3,436 |
| | | | | | 1 Year | 2a | \$ 47,500 | Doctorate | \$ 5,934 |
| 1a | | 13b | \$ 51,436 | 25c | \$ 62,992 | 2 Year | 2b | \$ 47,500 | |
| 1b | | 13c | \$ 51,748 | 26a | \$ 63,304 | 3 Year | 2c | \$ 47,500 | |
| 1c | \$ 47,500 | 14a | \$ 52,060 | 26b | \$ 63,616 | 4 Year | 3a | \$ 47,500 | |
| 2a | \$ 47,500 | 14b | \$ 52,373 | 26c | \$ 63,929 | 5 Year | 3b | \$ 47,500 | |
| 2b | \$ 47,500 | 14c | \$ 52,685 | 27a | \$ 64,241 | 6 Year | 3c | \$ 47,500 | |
| 2c | \$ 47,500 | 15a | \$ 52,997 | 27b | \$ 64,553 | 7 Year | 4a | \$ 47,500 | |
| 3a | \$ 47,500 | 15b | \$ 53,310 | 27c | \$ 64,866 | 8 Year | 4b | \$ 47,500 | |
| 3b | \$ 47,500 | 15c | \$ 53,622 | 28a | \$ 65,178 | 9 Year | 4c | \$ 47,500 | |
| 3c | \$ 47,500 | 16a | \$ 53,934 | 28b | \$ 65,490 | 10 Year | 5a | \$ 47,500 | |
| 4a | \$ 47,500 | 16b | \$ 54,247 | 28c | \$ 65,803 | Effective for newly hired teachers beginning 7/1/2021. | | | |
| 4b | \$ 47,500 | 16c | \$ 54,559 | 29a | \$ 66,115 | | | | |
| 4c | \$ 47,500 | 17a | \$ 54,871 | 29b | \$ 66,427 | | | | |
| 5a | \$ 47,500 | 17b | \$ 55,184 | 29c | \$ 66,740 | | | | |
| 5b | \$ 47,500 | 17c | \$ 55,496 | 30a | \$ 67,052 | | | | |
| 5c | \$ 47,500 | 18a | \$ 55,808 | 30b | \$ 67,364 | | | | |
| 6a | \$ 47,500 | 18b | \$ 56,121 | 30c | \$ 67,677 | | | | |
| 6b | \$ 47,500 | 18c | \$ 56,433 | 31a | \$ 67,989 | | | | |
| 6c | \$ 47,500 | 19a | \$ 56,745 | 31b | \$ 68,301 | | | | |
| 7a | \$ 47,500 | 19b | \$ 57,058 | 31c | \$ 68,614 | | | | |
| 7b | \$ 47,500 | 19c | \$ 57,370 | 32a | \$ 68,926 | | | | |
| 7c | \$ 47,500 | 20a | \$ 57,682 | 32b | \$ 69,238 | | | | |
| 8a | \$ 47,500 | 20b | \$ 57,995 | 32c | \$ 69,551 | | | | |
| 8b | \$ 47,500 | 20c | \$ 58,307 | 33a | \$ 69,863 | | | | |
| 8c | \$ 47,500 | 21a | \$ 58,619 | 33b | \$ 70,175 | | | | |
| 9a | \$ 47,500 | 21b | \$ 58,932 | 33c | \$ 70,488 | | | | |
| 9b | \$ 47,688 | 21c | \$ 59,244 | 34a | \$ 70,800 | | | | |
| 9c | \$ 48,000 | 22a | \$ 59,556 | 34b | \$ 71,112 | | | | |
| 10a | \$ 48,313 | 22b | \$ 59,869 | 34c | \$ 71,425 | | | | |
| 10b | \$ 48,625 | 22c | \$ 60,181 | 35a | \$ 71,737 | | | | |
| 10c | \$ 48,937 | 23a | \$ 60,493 | 35b | \$ 72,049 | | | | |
| 11a | \$ 49,249 | 23b | \$ 60,806 | 35c | \$ 72,362 | | | | |
| 11b | \$ 49,562 | 23c | \$ 61,118 | 36a | \$ 72,674 | | | | |
| 11c | \$ 49,874 | 24a | \$ 61,430 | 36b | \$ 72,986 | | | | |
| 12a | \$ 50,186 | 24b | \$ 61,742 | 36c | \$ 73,299 | | | | |
| 12b | \$ 50,499 | 24c | \$ 62,055 | 37a | \$ 73,611 | | | | |
| 12c | \$ 50,811 | 25a | \$ 62,367 | 37b | \$ 73,923 | | | | |
| 13a | \$ 51,124 | 25b | \$ 62,679 | 37c | \$ 74,235 | | | | |
| | | | | 37d | \$ 74,547 | | | | |
| *Salary schedule adjusted for additional 15 minutes, which equates to a 3.33% increase. The referendum supplement is not included. | | | | | | | | | |

* Please note that the figures herein include the 15-minute time adjustment initiated in 2018-2019, but they do not include the referendum supplement, which carries a value of \$5,409 for 2021-2022.

| <u>Performance Schedule 2021-2022</u> <u>Bachelor's Degree</u> <u>PXD2-R</u> <u>11-Month (216, 210 work, 6 holidays)</u> | | | | | | Performance Schedule Placement | | | Degree Supplements | |
|--|-----------|-----|-----------|-----|-----------|---|----|-----------|--------------------|----------|
| | | | | | | 11-Month | | | Masters | \$ 1,200 |
| | | | | | | New Teacher Placement | 1c | \$ 52,347 | Specialist | \$ 3,748 |
| | | | | | | 1 Year | 2a | \$ 52,347 | Doctorate | \$ 6,872 |
| 1a | | 14c | \$ 57,007 | 28b | \$ 69,812 | 2 Year | 2b | \$ 52,347 | | |
| 1b | | 15a | \$ 57,319 | 28c | \$ 70,125 | 3 Year | 2c | \$ 52,347 | | |
| 1c | \$ 52,347 | 15b | \$ 57,632 | 29a | \$ 70,437 | 4 Year | 3a | \$ 52,347 | | |
| 2a | \$ 52,347 | 15c | \$ 57,944 | 29b | \$ 70,749 | 5 Year | 3b | \$ 52,347 | | |
| 2b | \$ 52,347 | 16a | \$ 58,256 | 29c | \$ 71,062 | 6 Year | 3c | \$ 52,347 | | |
| 2c | \$ 52,347 | 16b | \$ 58,569 | 30a | \$ 71,374 | 7 Year | 4a | \$ 52,347 | | |
| 3a | \$ 52,347 | 16c | \$ 58,881 | 30b | \$ 71,686 | 8 Year | 4b | \$ 52,347 | | |
| 3b | \$ 52,347 | 17a | \$ 59,193 | 30c | \$ 71,999 | 9 Year | 4c | \$ 52,347 | | |
| 3c | \$ 52,347 | 17b | \$ 59,506 | 31a | \$ 72,311 | 10 Year | 5a | \$ 52,347 | | |
| 4a | \$ 52,347 | 17c | \$ 59,818 | 31b | \$ 72,623 | Effective for newly hired teachers beginning 7/1/2021. | | | | |
| 4b | \$ 52,347 | 18a | \$ 60,130 | 31c | \$ 72,936 | | | | | |
| 4c | \$ 52,347 | 18b | \$ 60,443 | 32a | \$ 73,248 | | | | | |
| 5a | \$ 52,347 | 18c | \$ 60,755 | 32b | \$ 73,560 | | | | | |
| 5b | \$ 52,347 | 19a | \$ 61,067 | 32c | \$ 73,873 | | | | | |
| 5c | \$ 52,347 | 19b | \$ 61,380 | 33a | \$ 74,185 | | | | | |
| 6a | \$ 52,347 | 19c | \$ 61,692 | 33b | \$ 74,497 | | | | | |
| 6b | \$ 52,347 | 20a | \$ 62,004 | 33c | \$ 74,810 | | | | | |
| 6c | \$ 52,347 | 20b | \$ 62,317 | 34a | \$ 75,122 | | | | | |
| 7a | \$ 52,347 | 20c | \$ 62,629 | 34b | \$ 75,434 | | | | | |
| 7b | \$ 52,347 | 21a | \$ 62,941 | 34c | \$ 75,747 | | | | | |
| 7c | \$ 52,347 | 21b | \$ 63,254 | 35a | \$ 76,059 | | | | | |
| 8a | \$ 52,347 | 21c | \$ 63,566 | 35b | \$ 76,371 | | | | | |
| 8b | \$ 52,347 | 22a | \$ 63,878 | 35c | \$ 76,683 | | | | | |
| 8c | \$ 52,347 | 22b | \$ 64,190 | 36a | \$ 76,996 | | | | | |
| 9a | \$ 52,347 | 22c | \$ 64,503 | 36b | \$ 77,308 | | | | | |
| 9b | \$ 52,347 | 23a | \$ 64,815 | 36c | \$ 77,620 | | | | | |
| 9c | \$ 52,347 | 23b | \$ 65,127 | 37a | \$ 77,933 | | | | | |
| 10a | \$ 52,634 | 23c | \$ 65,440 | 37b | \$ 78,245 | | | | | |
| 10b | \$ 52,947 | 24a | \$ 65,752 | 37c | \$ 78,557 | | | | | |
| 10c | \$ 53,259 | 24b | \$ 66,064 | 38a | \$ 78,870 | | | | | |
| 11a | \$ 53,571 | 24c | \$ 66,377 | 38b | \$ 79,182 | | | | | |
| 11b | \$ 53,884 | 25a | \$ 66,689 | 38c | \$ 79,494 | | | | | |
| 11c | \$ 54,196 | 25b | \$ 67,001 | 39a | \$ 79,807 | | | | | |
| 12a | \$ 54,508 | 25c | \$ 67,314 | 39b | \$ 80,119 | | | | | |
| 12b | \$ 54,821 | 26a | \$ 67,626 | 39c | \$ 80,431 | | | | | |
| 12c | \$ 55,133 | 26b | \$ 67,938 | 40a | \$ 80,744 | | | | | |
| 13a | \$ 55,445 | 26c | \$ 68,251 | 40b | \$ 81,056 | | | | | |
| 13b | \$ 55,758 | 27a | \$ 68,563 | 40c | \$ 81,368 | | | | | |
| 13c | \$ 56,070 | 27b | \$ 68,875 | 41a | \$ 81,681 | | | | | |
| 14a | \$ 56,382 | 27c | \$ 69,188 | 41b | \$ 81,993 | | | | | |
| 14b | \$ 56,695 | 28a | \$ 69,500 | 41c | \$ 82,305 | | | | | |
| | | | | 42a | \$ 82,617 | | | | | |
| *Salary schedule adjusted for additional 15 minutes, which equates to a 3.33% increase. The referendum supplement is not included. | | | | | | | | | | |

* Please note that the figures herein include the 15-minute time adjustment initiated in 2018-2019, but they do not include the referendum supplement, which carries a value of \$5,409 for 2021-2022.



Contract between
The School Board of Orange County, Florida
And
The Orange County
Classroom Teachers Association

2021-24 Contract

2022-23 Edition

Ratified July 28, 2022



APPENDIX A-2

SUPPLEMENT SCHEDULE

ADVANCED DEGREES SUPPLEMENTS

Masters: **\$3,405**

Specialist: **\$5,224**

Doctorate: **\$6,888**

In order to receive credit for advanced degrees, (Masters, Specialist and Doctorate) employees must provide an official transcript of record showing the award of the earned degree to Employment Services.

Eleven month employees add 0.10 to the above amounts.

Twelve month employees add 0.20 to above amounts.

APPENDIX A-3

STUDENT SUCCESS ACT SUPPLEMENTS

Pursuant to Florida Statute 1012.22, the District shall provide eligible teachers in the following categories earning regular wages in an active pay status, an additional pay supplement of no less than \$5.00 a pay check: assignment to a Title I eligible school; assignment to a Focus or Priority School; certification and teaching in named critical shortage areas as identified by district staffing needs; and assignment of additional academic responsibilities. The supplement will be paid bi-weekly throughout the work year. These supplements will be paid bi-weekly throughout the work year. These supplements due on regular wages earned during the summer will be paid of the first instructional check of the next work year.

APPENDIX A-4

TARGETED SCHOOLS SUPPLEMENT

Eligible teachers who work at schools which are on the Targeted School List (inclusive of the School Transformation Office schools , elementary and middle schools with previous school grade of an “F” or three consecutive “D’s,” and high schools with a previous grade of “F” or one “D”) will receive a bi-weekly supplement.

Teachers assigned to the Targeted Schools will receive a minimum annual supplement in the amount of \$1,500 paid bi-weekly. An additional annual amount of \$1,100 paid bi-weekly funded by Title I will also be provided.

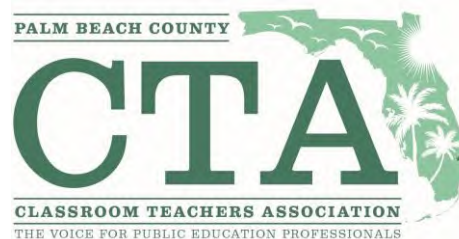
Collective Bargaining Agreement

Between

**The School Board of
Palm Beach County, Florida**

And

**The Palm Beach County
Classroom Teachers Association**



July 1, 2021 - June 30, 2022

APPENDIX A – OPEN RANGE GRANDFATHERED AND PERFORMANCE PAY SALARY SCHEDULES (cont'd)

1. In the event a retroactive salary adjustment, a bonus payment or a cost-of-living adjustment is negotiated only bargaining unit members who are current employees on the date of Board approval are entitled to the retroactive salary adjustment, bonus payment or cost-of-living adjustment. Employees who meet this criterion will receive the retroactive salary adjustment for the days they were on paid status during the period of retroactivity. If a bonus payment is negotiated, those employees who meet this criterion will be paid the bonus. If bonuses are negotiated, unless otherwise stipulated, they will not be considered salary adjustments and the Parties agree and acknowledge that bonuses are one-time payments and no commitment is made to continue any bonuses in the future. Supplements located in this Appendix and in other Appendices/Sections of this Agreement are not considered to be bonuses, but are payments for having provided additional services; for having earned an appropriate Advanced Degree(s); and/or for having earned and maintained an appropriate National Certificate.

2. Advanced Degree Supplements:

| | |
|----------------|----------------------------|
| Masters | Add: \$3,000 to Bachelor's |
| Double Masters | Add: \$4,500 to Bachelor's |
| Specialists* | Add: \$4,500 to Bachelor's |
| Doctorate | Add: \$6,000 to Bachelor's |

National Certificate Supplements:

| | |
|-------------------------------|----------------------------|
| National Board Certificate ** | Add: \$2,000 to Bachelor's |
| CCC or NCSP Certification*** | Add: \$2,000 to Bachelor's |

*A degree comparable to the Specialist Degree in Florida, as determined by the District, will be recognized for this advance degree supplement payment.

**This amount will be paid annually to a holder of a valid National Board for Professional Teaching Standards (NBPTS) certificate, in addition to any supplement amount appropriated by the Florida Legislature, if any.

***This amount will be paid annually to a holder of a valid "Certificate of Clinical Competence" (CCC) certificate or of a valid "National Certified School Psychologist" (NCSP) certificate, for as long as the respective employee remains in a Speech Language Pathologist's/Audiologist's position or remains in a School Psychologist's position. Should a Speech Language Pathologist/Audiologist or a School Psychologist voluntarily leave their respective positions with the District, they will no longer be eligible to receive the Annual National Certificate supplements listed above; however, if they are involuntarily moved from their respective positions, they will continue to receive the applicable National Certificate supplement listed above for the balance of that school year.

An employee holding from than one of the following certificates is eligible to receive only one annual supplement: NBPTS, CCC or NCSP.

Instructional

Master Contract

Negotiations

2018-2021

2018-2019 School Year

United School Employees of Pasco

Don Peace, President

813 996 2119

813 996-2770

813 995 9129

and

Pasco County Schools

Kurt Browning, Superintendent

813 794 2000

727 774 2000

352 524 2000

USEP



submit such documentation shall not be less than ninety (90) days from the date of hire.

4. Advanced Degree/18 Hour Credit

Instructional personnel who wish to receive additional compensation for an advanced degree or eighteen (18) semester hours successfully completed after the conferral date of a Bachelor's or Master's degree, must submit to the Office for Human Resources and Educator Quality according to procedures established by the department:

- one (1) set of official transcripts,
- the appropriate form,
- and in the case of a Specialist of Education degree, verification of being awarded the Specialist of Education degree and/or unconditional admission to candidacy for the Doctorate degree.

A representative from the Office for Human Resources and Educator Quality will acknowledge receipt of the form and transcripts to the applying employee.

Instructional personnel will receive the appropriate salary supplement once the advanced degree or additional semester hours and applicable certification are verified. The supplement for advanced degrees shall be retroactive to the first pay period following the date of eligibility according to the requirements listed below, or the beginning of the school year in which the supporting documentation is submitted, whichever is later, and an adjustment will be made in subsequent paychecks.

Teachers hired on or after July 1, 2011, shall be entitled to receive additional compensation for advanced degrees or additional credit hours earned in the individual teacher's appropriate area(s) of certification as specified by Florida Statute 1012.22.

Teachers hired prior to July 1, 2011, shall be entitled to receive additional compensation for advanced degrees or additional credit hours, regardless of certification areas.

Instructional personnel who successfully complete eighteen (18) hours of credit after the conferral date of their bachelor's or master's degree will receive a salary supplement retroactive to the first pay period following the term during which the last course which establishes eligibility is completed, or the beginning of the school year in which the supporting documentation is submitted, whichever is later.

Credit hours under this agreement refer to semester hours. Quarter hours will be equated to semester hours by making a quarter hour equal to two-thirds (2/3) of a semester hour.

It is understood that it is the responsibility of the employee to initiate the above action. A representative from the Office for Human Resources and Educator Quality will acknowledge receipt of the form and transcripts to the applying employee.

Retroactive action applies during the school year in which the form is submitted. For this purpose, a form accompanied with transcripts must be submitted to the Office for Human Resources and Educator Quality no later than June 30. In case of extenuating circumstances, the June 30 deadline may be extended at the discretion of the Superintendent or his/her designee.

Advanced degree supplements will be paid at the following rates, which are based upon a 196 day school year:

- a) Bachelors +18 - \$800 total
- b) Masters Degree - \$2,700 total
- c) Masters + 18 - \$3,400 total
- d) Education Specialist - \$4,400 total
- e) Doctoral Degree - \$5,400 total

5. Full Year of Experience

A teacher under employment for one day more than one half the number of days of any given school year that contains at least 196 days shall receive a full year of experience credit in determining the teacher's pay, including initial placement on the instructional salary range and eligibility for pay increases. Any adult education teacher who works a total of 750 hours or more during a school term (July 1 - June 30) will be granted one (1) year of experience for pay purposes.

6. Pay Dates

For the 2018-2019 school year, all instructional employees shall be paid in twenty-six (26) equal installments. All 196 day instructional employees hired after July 1, 2018, and those hired prior July 1, 2018, who choose to

AGREEMENT

Between

THE SCHOOL BOARD OF PINELLAS COUNTY,
FLORIDA

And

THE PINELLAS CLASSROOM TEACHERS
ASSOCIATION, INCORPORATED

2022 – 2025
AGREEMENT



APPENDIX

links to:

[Grandfathered Schedule](#)

[Performance Salary Schedule](#)

[Supplemental Compensation Manual](#)

PERFORMANCE INSTRUCTIONAL SALARY SCHEDULE
(Probationary and Annual Contract Instructional Staff)
2021/2022 School Year



Rev 4/13/22

| 2021/2022 NEW HIRE PLACEMENT SCHEDULE | |
|---|------------|
| Placement Level | Bachelor's |
| 0 | \$48,765 |
| 1 | \$48,865 |
| 2 | \$49,065 |
| 3 | \$49,265 |
| 4 | \$49,465 |
| 5 | \$49,665 |
| 6 | \$49,865 |
| 7 | \$50,065 |
| 8 | \$50,265 |
| 9 | \$50,465 |
| 10 | \$50,665 |
| 11 | \$50,865 |
| 12 | \$51,065 |
| 13 | \$51,265 |
| 14 | \$51,465 |
| 15 | \$51,665 |
| 16 | \$51,865 |
| 17 | \$52,065 |
| 18 | \$52,265 |
| 19 | \$52,465 |
| 20 | \$52,665 |
| 21 | \$52,865 |
| 22 | \$53,065 |
| 23 | \$53,265 |
| 24 | \$53,465 |
| 25 | \$53,665 |
| 26 | \$53,865 |
| 27 | \$54,065 |
| 28 | \$54,265 |
| 29 | \$54,465 |
| 30+ | \$54,665 |

Advanced Degree Supplements

| | |
|------------|-------|
| Masters | 2,180 |
| Specialist | 3,350 |
| Doctorate | 4,500 |

If you were hired prior to 7/1/11 and hold an advanced degree, the supplement amount listed above is added to your salary.

If you were hired on or after 7/1/11 and hold an advanced degree in your area of certification, you will receive the supplement listed above.

In order to receive credit for the above advanced degrees, employees must provide an official transcript of record showing the award of the earned degree to the Certification Department.

Board Approved 4/12/22

Referendum Information - The voters of Pinellas County have approved a .5 mill referendum stating 80% of the tax is designated as the referendum supplement. The amounts above includes \$5,375 in referendum supplement dollars effective 7/1/2021 to 6/30/2022 that were approved by the voters of Pinellas County. The Board will direct a representative of the Finance Division to certify to the Bargaining Leadership Team (BLT) the amount of this supplement each year as determined by changes in the certified tax roll projections and actual tax collections for the previous year. Adjustments to the supplement shall be calculated and conveyed to the BLT.

- * This salary schedule is for the 198-day Teacher Contract.
- * Base rate is defined as the scheduled starting salary excluding the \$5,375 in referendum supplement.
- * Placement Schedule is for Instructional Staff hired during the 2021-22 school year.

**THE SCHOOL BOARD OF POLK COUNTY,
FLORIDA and the
POLK EDUCATION ASSOCIATION, INC.**

**TEACHER
COLLECTIVE BARGAINING AGREEMENT**

July 1, 2022 - June 30, 2025

Ratification of Unit- June 16, 2022

Board Approved- July 12, 2022

***This Contract is negotiated on your behalf by the
Polk Education Association***

730 E. Davidson St.
Bartow, FL 33830
863-533-0908
polk@floridaea.org

Join your union today! Scan the QR Code below or go to www.polkea.org and click
“Join PEA.”



| | |
|---------|----------|
| ABQ PFP | \$59,403 |
| ABR PFP | \$59,710 |
| ABS PFP | \$60,017 |
| ABT PFP | \$60,324 |
| ABU PFP | \$60,631 |
| ABV PFP | \$60,938 |
| ABW PFP | \$61,245 |
| ABX PFP | \$61,552 |
| ABY PFP | \$61,859 |
| ABZ PFP | \$62,166 |
| ACA PFP | \$62,473 |
| ACB PFP | \$62,780 |
| ACC PFP | \$63,087 |
| ACD PFP | \$63,394 |
| ACE PFP | \$63,701 |
| ACF PFP | \$64,008 |
| ACG PFP | \$64,315 |
| ACH PFP | \$64,622 |
| ACI PFP | \$64,929 |
| ACJ PFP | \$65,236 |
| ACK PFP | \$65,543 |
| ACL PFP | \$65,850 |
| ACM PFP | \$66,157 |
| ACN PFP | \$66,464 |
| ACO PFP | \$66,771 |
| ACP PFP | \$67,078 |
| ACQ PFP | \$67,385 |
| ACR PFP | \$67,692 |

ADVANCED DEGREES

For employees paid on the Teacher Salary Schedule, the compensation for a credited Advanced Degree shall be added to their assigned pay level and be a part of their permanent base pay unless earned after June 30, 2011. For all advanced degrees earned after June 30, 2011, and for employees hired after June 30, 2011, the additional compensation for a credited advanced degree will be paid as a supplement. Advanced degree pay is part of an employee's daily rate of pay calculation when employees are contracted for additional days or hours.

Advanced Degree Supplements-

On July 1, 2022, advanced degrees will improve to the following:

- Masters: \$3162
- ⊖ Specialist: \$4517
- ⊖ Doctorate: \$6776

INSTRUCTIONAL BARGAINING UNIT COLLECTIVE BARGAINING AGREEMENT

between the

SARASOTA
CLASSIFIED/TEACHERS
ASSOCIATION

and the

SCHOOL BOARD
of
SARASOTA COUNTY, FL



July 1, 2021-June 30, 2024
Revision-February 2022



to, or expectation of, continued employment as a program specialist. During the period in which the teacher is serving as a program specialist, s/he will continue to be considered a member of the staff of his/her former work site assigned to temporary duty elsewhere for placement purposes.

B. Performance Salary Schedule

Any teacher on an annual or probationary contract and any teacher holding a continuing or professional services contract who willingly and permanently surrenders his or her continuing or professional services contract pursuant to Chapter 1012.22, Florida Statutes and is currently employed or on leave will be placed on the Performance Salary Schedule. Grandfathered teachers electing to move to the Performance Salary Schedule will retain their current normal salary for purposes of initial salary placement on the Performance Salary Schedule.

Each teacher on the Performance Salary Schedule will receive an automatic 0.5% retention adjustment on July 1st of any school year for the prior years' service. Service of one day more than on half of the work year constitutes a year of service.

2021-22 Salary Computation

Performance Salary Schedule teachers will receive a total 5.75% increase for the 2021-22 school year. The 5.25% salary supplement under this Agreement will automatically carry over into the 2022-23 school year until the final salary agreement for the 2022-23 school year is ratified. This amount includes the .5% retention adjustment for the prior year's service where applicable. First year teachers will receive a 5.25% total increase.

Minimum Teacher Salary

2021-22

The minimum teacher salary for the 2021-22 school year will be a total of \$50,000.

Outside Experience Credit for Initial Hire

A newly employed or re-employed teacher will receive ½% above the initial salary for each year of verifiable experience in an accredited public Pre-K-12 or Florida charter public school setting or accredited public school located in a foreign country if in a U.S. government-affiliated program. In the case of a teacher of Adult Education, public school, Florida charter school and foreign government-affiliated school service will be granted for Pre-K-20 experience. Full time service for one day more than one half of the contractual year will be counted as a year of service. In the case of SLPs, OTs, and PTs, where the professional licensure is required, verifiable outside clinical experience can be used in lieu of K-12 experience. Credit for outside teaching experience will be limited to a maximum of 7.5% above the initial salary. Re-employed former Sarasota teachers will be credited for previous time in an instructional capacity in the Sarasota School District. Former employees will also be eligible to receive applicable outside service credit, though the combined total of outside and inside salary credit may not exceed the 7.5% total.

Supplements

1. Education Supplement

Teachers on the Performance Salary Schedule are eligible to receive an annual education supplement upon conferral of an advanced degree or advanced course credit and who have not received salary credit for that same degree on the former pay scale, as described below:

| | |
|---------------------|-------------------------------|
| BA+30 | \$2,500 (\$2,500 over BA)* |
| MA | \$5,000.00 (\$5,000 over BA) |
| MA+45 or Specialist | \$7,500 (\$2,500 over MA)* |
| Doctorate | \$10,000.00 (\$5,000 over MA) |

*These changes take effect upon completion of an agreement on collaborative planning and will be retroactive to 7/1/2022.

In addition to the MA and Doctorate education supplements, for those teachers who move from the Grandfathered Salary Schedule: those with a BA+30 credit at the time of the move will receive an additional education supplement of \$2,500 for earning a Master's degree and those with MA+45 at the time of the move will receive an additional education supplement of \$2,500 for earning a Doctorate degree. For payroll purposes, these education supplements will be separated from normal salary at the time of placement of the Performance Salary Schedule.

Except as noted above, in order to qualify for one of the above salary supplements the advanced degree must be earned in a subject area of certification presently held by the teacher. A teacher who no longer holds an area of certification which led to the advanced degree supplement will lose that education supplement. An advanced degree in Curriculum and Instruction or Education will be considered in-field for an advanced degree supplement (there will be no retroactivity in this particular instance).

The BA+30 or MA+45 credits must be earned after conferral of the appropriate degree and must be in either Education or in an area of certification held by the teacher. Professional Development courses may be used, if earned after degree conferral and will be credited on a 20 hour to one credit basis.

2. Need-Based Salary Supplements

Need-based salary supplement(s) will be paid to a teacher if they meet the qualifications for said supplement. Need-based salary supplements do not become part of the teacher's base salary. Eligibility for need-based salary supplements is determined annually. The yearly negotiated performance-based supplement will not be automatically applied to the need-based supplements. They will be subject to yearly re-negotiation and will be paid at the end of the school year in one lump sum. Teachers must be working at that assignment as of May 1st in any given school year to qualify.

- a. Any teacher assigned to a Title I school will be given a salary supplement equal to \$50 per year.
- b. Any teacher assigned to an "F" school or a school rated "D" or "F" for three consecutive years or more will be given a salary supplement equal to \$50 per year.
- c. Any teacher assigned to a critical shortage area agreed to by the parties in this Agreement will receive a supplement equal to \$50 per year.
- d. Any teacher assigned to a school determined by the parties to have a critical need and the agreed to emergency action plan includes a negotiated supplement.

3. Activity-Based Supplements

Any teacher receiving a sports or activity salary supplement will be paid as specified in Appendix A of this Agreement. The Supplement Salary Schedule will be automatically increased by the amount added to the Grandfathered Salary Schedule through negotiations. For the 2019-20 school year that amount will be 2.75%.

Implementation:

1. Credit for teaching experience will be granted for military service during a national emergency providing that military service was an interruption of teaching duties. Teaching experience in military service will be considered in the same way as other teaching experience outside Sarasota County.
2. JROTC instructors will be paid based on the value of their Minimum Instructor Pay (MIP). Each instructor's annual monetary compensation will be equal to MIP times 12. Annual compensation will be

HCTA BARGAINING REQUESTS

2022-2023

Items 1 and 2: Two Level movement on salary schedule for Instructional and Support

| | Employee Count | Cost |
|-------------------------|----------------|---------------------|
| HCTA Instructional | 13,598 | \$23,106,261 |
| HCTA Support (ESP/Para) | 3,443 | \$3,168,447 |
| TOTAL | 17,041 | \$26,274,708 |

Item 3: Longevity stipend of \$3000 for all Instructional and \$1500 for all Support at top of their respective salary schedules

| | Employee Count | Cost |
|-------------------------|----------------|--------------------|
| HCTA Instructional | 2,285 | \$8,157,450 |
| HCTA Support (ESP/Para) | 123 | \$219,555 |
| TOTAL | 2,408 | \$8,377,005 |

6855

Item 4: All Instructional and Support employees below \$15.00/hour increased to \$15.00/hour effective July 1, 2022.

| | Employee Count | Cost |
|-------------------------|----------------|--------------|
| HCTA Support (ESP/Para) | 2107 | \$10,214,532 |

Item 5: Increase the hourly rate of all Instructional and Support employees on their respective salary schedules by \$3.57.

| | Employee Count | Cost |
|-------------------------|----------------|----------------------|
| HCTA Instructional | 13,598 | \$92,684,019 |
| HCTA Support (ESP/Para) | 3,443 | \$23,843,799 |
| TOTAL | 17,041 | \$116,527,818 |

Item 6: Increase all instructional supplements by 15%

| | Employee Count | Cost |
|--------------------|----------------|-------------|
| HCTA Instructional | 4,627 | \$1,122,177 |

Item 7: Advanced Degree Supplements for Masters, Specialists and Doctoral Degrees at \$1000, \$2000, and \$3000 respectively.

| | Employee Count | Cost |
|--------------|----------------|--------------------|
| Masters | 4,895 | \$5,824,071 |
| Specialist | 244 | \$580,662 |
| Doctorate | 143 | \$510,424 |
| TOTAL | 5,282 | \$6,915,157 |

Employee counts from 6.22.22

Item 8: All ESE teachers and paras to receive a \$2000 supplement

| | Employee Count | Cost |
|--------------------|----------------|--------------------|
| HCTA Instructional | 1,669 | \$3,972,220 |
| HCTA Support | 1,405 | \$3,343,900 |
| TOTAL | 3,074 | \$7,316,120 |

Item 9: All eligible NBCT to receive a one-time \$1000 payment for completion of ten hours of approved mentoring and conducting approved training.

| | Employee Count | Cost |
|--------------------------|----------------|----------|
| National Board Certified | 77 | \$91,630 |

Item 10: Eligible employees who maintain qualification as a Certified Behavior Analyst paid a one-time \$500 supplement.

| | Employee Count | Cost |
|----------------------------|----------------|---------|
| Certified Behavior Analyst | 8 | \$4,760 |

Item 11: Eligible employees who are Licensed School Psychologist will be paid a one-time \$500 supplement.

| | Employee Count | Cost |
|-----------------------|----------------|----------|
| Licensed Psychologist | 46 | \$27,370 |

Item 12: Board to pay the full cost of a \$0 premium employee only health insurance plan.

| | Employee Count | Cost |
|-------------------------|----------------|---------------------|
| HCTA Instructional | 6,680 | \$56,206,589 |
| HCTA Support (ESP/Para) | 2085 | \$17,543,523 |
| TOTAL | 8,765 | \$73,750,112 |

GRAND TOTAL: \$250,621,289

FLORIDA DEPARTMENT OF EDUCATION
REPORT OF FINANCIAL DATA TO THE
COMMISSIONER OF EDUCATION (ESE 348)
DISTRICT SCHOOL BOARD OF HILLSBOROUGH COUNTY
For the Fiscal Year Ended June 30, 2021

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

| | | <u>PAGE NUMBER</u> <u>FDOE</u> |
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The Report of Financial Data to the Commissioner of Education (ESE 348) for the fiscal year ended June 30, 2021, was submitted in accordance with rule 6A-1.0071, Florida Administrative Code [section 1001.51(12)(b), Florida Statutes]. This report was approved by the school board on September 9, 2021.

Signature of District School Superintendent

Signature Date

DISTRICT SCHOOL BOARD OF HILLSBOROUGH COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - GENERAL FUND
For the Fiscal Year Ended June 30, 2021

Exhibit K-1
FDOE Page 1
Fund 100

| REVENUES | Account Number | |
|--|-------------------|------------------|
| <i>Federal Direct:</i> | | |
| Federal Impact, Current Operations | 3121 | 475,927.00 |
| Reserve Officers Training Corps (ROTC) | 3191 | 2,385,171.69 |
| Miscellaneous Federal Direct | 3199 | 104,447.03 |
| Total Federal Direct | 3100 | 2,965,545.72 |
| <i>Federal Through State and Local:</i> | | |
| Medicaid | 3202 | 11,413,338.16 |
| National Forest Funds | 3255 | |
| Federal Through Local | 3280 | |
| Miscellaneous Federal Through State | 3299 | |
| Total Federal Through State and Local | 3200 | 11,413,338.16 |
| <i>State:</i> | | |
| Florida Education Finance Program (FEFP) | 3310 | 910,151,906.00 |
| Workforce Development | 3315 | 29,207,769.00 |
| Workforce Development Capitalization Incentive Grant | 3316 | |
| Workforce Education Performance Incentives | 3317 | 215,000.00 |
| Adults with Disabilities | 3318 | |
| CO&DS Withheld for Administrative Expenditure | 3323 | 119,812.59 |
| Diagnostic and Learning Resources Centers | 3335 | |
| Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.) | 3341 | |
| State Forest Funds | 3342 | |
| State License Tax | 3343 | 634,488.79 |
| District Discretionary Lottery Funds | 3344 | |
| <i>Categorical Programs:</i> | | |
| Class Size Reduction Operating Funds | 3355 | 246,240,277.00 |
| Florida School Recognition Funds | 3361 | |
| Voluntary Prekindergarten Program | 3371 | 3,275,425.91 |
| Preschool Projects | 3372 | |
| <i>Other State:</i> | | |
| Reading Programs | 3373 | |
| Full-Service Schools Program | 3378 | |
| State Through Local | 3380 | |
| Other Miscellaneous State Revenues | 3399 | 2,648,169.73 |
| Total State | 3300 | 1,192,492,849.02 |
| <i>Local:</i> | | |
| District School Taxes | 3411 | 528,484,304.33 |
| Tax Redemptions | 3421 | |
| Payment in Lieu of Taxes | 3422 | |
| Excess Fees | 3423 | 22,817.61 |
| Tuition | 3424 | |
| Lease Revenue | 3425 | 592,421.37 |
| Interest on Investments | 3431 | 303,021.14 |
| Gain on Sale of Investments | 3432 | |
| Net Increase (Decrease) in Fair Value of Investments | 3433 | |
| Gifts, Grants and Bequests | 3440 | 2,583,769.16 |
| Interest Income - Leases | 3445 | |
| <i>Student Fees:</i> | | |
| Adult General Education Course Fees | 3461 | 308,415.37 |
| Postsec Career Cert-Appl Tech Diploma Course Fees | 3462 | 1,782,614.30 |
| Continuing Workforce Education Course Fees | 3463 | |
| Capital Improvement Fees | 3464 | |
| Postsecondary Lab Fees | 3465 | |
| Lifelong Learning Fees | 3466 | 209,984.66 |
| GED® Testing Fees | 3467 | |
| Financial Aid Fees | 3468 | |
| Other Student Fees | 3469 | |
| <i>Other Fees:</i> | | |
| Preschool Program Fees | 3471 | 757,116.69 |
| Prekindergarten Early Intervention Fees | 3472 | |
| School-Age Child Care Fees | 3473 | 8,071,728.08 |
| Other Schools, Courses and Classes Fees | 3479 | 472,244.65 |
| <i>Miscellaneous Local:</i> | | |
| Bus Fees | 3491 | |
| Transportation Services Rendered for School Activities | 3492 | 465,053.75 |
| Sale of Junk | 3493 | 155,210.45 |
| Receipt of Federal Indirect Cost Rate | 3494 | 8,179,156.99 |
| Other Miscellaneous Local Sources | 3495 | 20,745,324.75 |
| Refunds of Prior Year's Expenditures | 3497 | |
| Collections for Lost, Damaged and Sold Textbooks | 3498 | 66,489.66 |
| Receipt of Food Service Indirect Costs | 3499 | 2,028,088.95 |
| Total Local | 3400 | 575,227,761.91 |
| Total Revenues | 3000 | 1,782,099,494.81 |

DISTRICT SCHOOL BOARD OF HILLSBOROUGH COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - GENERAL FUND (Continued)
For the Fiscal Year Ended June 30, 2021

| EXPENDITURES | Account Number | 100 | 200 | 300 | 400 | 500 | 600 | 700 | | Totals |
|---|----------------|------------------|-------------------|--------------------|-----------------|------------------------|----------------|---------------|--|------------------|
| | | Salaries | Employee Benefits | Purchased Services | Energy Services | Materials and Supplies | Capital Outlay | Other | | |
| Current: | | | | | | | | | | |
| Instruction | 5000 | 696,721,114.07 | 214,448,411.97 | 245,637,033.37 | 3,721.70 | 24,392,185.28 | 1,291,813.41 | 11,050,709.25 | | 1,193,544,989.05 |
| Student Support Services | 6100 | 56,414,896.48 | 17,506,191.56 | 3,416,382.72 | | 184,473.54 | 27,372.96 | 1,406.97 | | 77,550,724.23 |
| Instructional Media Services | 6200 | 14,288,151.17 | 4,258,395.47 | 1,502,078.35 | | 81,406.62 | 1,182,353.72 | 1,446.00 | | 21,313,831.33 |
| Instruction and Curriculum Development Services | 6300 | 17,677,439.96 | 4,940,116.46 | 309,336.72 | 26,603.84 | 240,116.73 | 55,408.55 | 1,267,770.25 | | 24,516,792.51 |
| Instructional Staff Training Services | 6400 | 8,138,230.66 | 2,215,302.61 | 1,437,358.72 | | 1,092,227.65 | | 968,755.79 | | 13,851,875.43 |
| Instruction-Related Technology | 6500 | 14,552,101.94 | 4,419,763.49 | 16,708,296.35 | 2,066.36 | 1,205,726.47 | 1,517,924.75 | 10,506.00 | | 38,416,185.36 |
| Board | 7100 | 507,857.58 | 286,748.31 | 1,288,858.46 | | 9,357.44 | 0.00 | 199,026.98 | | 2,291,848.77 |
| General Administration | 7200 | 4,658,837.41 | 1,247,360.34 | 327,280.23 | | 75,131.76 | 1,863.00 | 206,622.03 | | 6,517,094.77 |
| School Administration | 7300 | 82,922,843.68 | 25,691,597.18 | 868,024.28 | | 644,620.23 | 272,723.97 | 381,441.33 | | 110,781,250.67 |
| Facilities Acquisition and Construction | 7410 | 2,623,771.37 | 763,742.81 | 189,159.47 | | 107,143.90 | 201,011.77 | 13,868,245.00 | | 17,753,074.32 |
| Fiscal Services | 7500 | 4,980,138.35 | 1,490,041.71 | 574,846.64 | | 16,422.35 | | 176,532.52 | | 7,237,981.57 |
| Food Services | 7600 | 48,009.35 | 817.06 | 174,974.97 | 2,428.08 | 6,062.66 | | 525.00 | | 232,817.12 |
| Central Services | 7700 | 14,748,436.73 | 5,454,463.82 | 2,433,662.94 | 51,184.10 | 417,778.11 | 3,596.94 | 578,057.25 | | 23,687,179.89 |
| Student Transportation Services | 7800 | 33,034,021.65 | 15,565,029.85 | 4,931,348.58 | 3,140,272.17 | 2,509,806.94 | | 945,277.31 | | 60,125,756.50 |
| Operation of Plant | 7900 | 52,227,692.97 | 23,140,602.44 | 22,479,008.66 | 31,232,233.65 | 5,145,314.40 | 26,245.41 | 991,486.32 | | 135,242,583.85 |
| Maintenance of Plant | 8100 | 14,107,138.53 | 5,329,693.61 | 4,890,600.18 | 529,593.20 | 4,173,364.48 | 69,650.17 | 47,147.35 | | 29,147,187.52 |
| Administrative Technology Services | 8200 | 75,640.24 | 22,077.03 | 6,000.00 | | 62,611.93 | | | | 166,329.20 |
| Community Services | 9100 | 6,502,007.06 | 908,328.93 | 578,856.55 | | 310,263.38 | 11,377.49 | 1,636,951.87 | | 9,947,785.28 |
| Capital Outlay: | | | | | | | | | | |
| Facilities Acquisition and Construction | 7420 | | | | | | 142,254.16 | | | 142,254.16 |
| Other Capital Outlay | 9300 | | | | | | 1,700,879.84 | | | 1,700,879.84 |
| Debt Service: (function 9200) | | | | | | | | | | |
| Redemption of Principal | 710 | | | | | | | | | 0.00 |
| Interest | 720 | | | | | | | 41,118.00 | | 41,118.00 |
| Total Expenditures | | 1,024,228,329.20 | 327,688,684.65 | 307,753,107.19 | 34,988,103.10 | 40,674,013.87 | 6,504,476.14 | 32,372,825.22 | | 1,774,209,539.37 |
| Excess (Deficiency) of Revenues Over Expenditures | | | | | | | | | | 7,889,955.44 |

| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES | Account Number | |
|--|-------------------|----------------|
| Loans | 3720 | |
| Sale of Capital Assets | 3730 | |
| Loss Recoveries | 3740 | |
| <i>Transfers In:</i> | | |
| From Debt Service Funds | 3620 | |
| From Capital Projects Funds | 3630 | 24,812,952.53 |
| From Special Revenue Funds | 3640 | |
| From Permanent Funds | 3660 | |
| From Internal Service Funds | 3670 | |
| From Enterprise Funds | 3690 | |
| Total Transfers In | 3600 | 24,812,952.53 |
| <i>Transfers Out: (Function 9700)</i> | | |
| To Debt Service Funds | 920 | |
| To Capital Projects Funds | 930 | |
| To Special Revenue Funds | 940 | (234,032.06) |
| To Permanent Funds | 960 | |
| To Internal Service Funds | 970 | (3,199,411.22) |
| To Enterprise Funds | 990 | |
| Total Transfers Out | 9700 | (3,433,443.28) |
| | | |
| Total Other Financing Sources (Uses) | | 21,379,509.25 |
| | | |
| Net Change In Fund Balance | | 29,269,464.69 |
| Fund Balance, July 1, 2020 | 2800 | 118,237,819.99 |
| Adjustments to Fund Balance | 2891 | |
| <i>Ending Fund Balance:</i> | | |
| Nonspendable Fund Balance | 2710 | 4,398,065.13 |
| Restricted Fund Balance | 2720 | 51,748,354.23 |
| Committed Fund Balance | 2730 | |
| Assigned Fund Balance | 2740 | |
| Unassigned Fund Balance | 2750 | 91,360,865.32 |
| Total Fund Balances, June 30, 2021 | 2700 | 147,507,284.68 |

| REVENUES | Account Number | |
|--|-------------------|----------------------|
| <i>Federal :</i> | | |
| Miscellaneous Federal Direct | 3199 | |
| <i>Federal Through State and Local:</i> | | |
| School Lunch Reimbursement | 3261 | 225,903.06 |
| School Breakfast Reimbursement | 3262 | 95,916.61 |
| Afterschool Snack Reimbursement | 3263 | |
| Child Care Food Program | 3264 | 3,063,934.65 |
| USDA-Donated Commodities | 3265 | 4,475,698.49 |
| Cash in Lieu of Donated Foods | 3266 | 212,665.10 |
| Summer Food Service Program | 3267 | 80,469,302.40 |
| Fresh Fruit and Vegetable Program | 3268 | 1,058,568.50 |
| Other Food Services | 3269 | |
| Federal Through Local | 3280 | |
| Miscellaneous Federal Through State | 3299 | 146,445.00 |
| Total Federal Through State and Local | 3200 | 89,748,433.81 |
| <i>State:</i> | | |
| School Breakfast Supplement | 3337 | 690,212.00 |
| School Lunch Supplement | 3338 | 687,485.00 |
| State Through Local | 3380 | |
| Other Miscellaneous State Revenues | 3399 | |
| Total State | 3300 | 1,377,697.00 |
| <i>Local:</i> | | |
| Interest on Investments | 3431 | 52,175.80 |
| Gain on Sale of Investments | 3432 | |
| Net Increase (Decrease) in Fair Value of Investments | 3433 | |
| Gifts, Grants and Bequests | 3440 | 21,367.33 |
| Student Lunches | 3451 | 184,187.65 |
| Student Breakfasts | 3452 | |
| Adult Breakfasts/Lunches | 3453 | 133,637.18 |
| Student and Adult á la Carte Fees | 3454 | 5,051,357.01 |
| Student Snacks | 3455 | |
| Other Food Sales | 3456 | 136,230.43 |
| Other Miscellaneous Local Sources | 3495 | 470,828.48 |
| Refunds of Prior Year's Expenditures | 3497 | |
| Total Local | 3400 | 6,049,783.88 |
| Total Revenues | 3000 | 97,175,914.69 |

| EXPENDITURES (Functions 7600/9300) | Account Number | |
|--|-------------------|----------------|
| Salaries | 100 | 37,789,263.84 |
| Employee Benefits | 200 | 20,016,138.19 |
| Purchased Services | 300 | 3,298,480.19 |
| Energy Services | 400 | 2,441,253.17 |
| Materials and Supplies | 500 | 35,830,083.39 |
| Capital Outlay | 600 | 91,747.75 |
| Other | 700 | 2,662,983.54 |
| Other Capital Outlay (Function 9300) | 600 | 468,774.01 |
| Total Expenditures | | 102,598,724.08 |
| Excess (Deficiency) of Revenues Over Expenditures | | (5,422,809.39) |
| 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 | 234,032.06 |
| 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 | 234,032.06 |
| 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 | |
| To Enterprise Funds | 990 | |
| Total Transfers Out | 9700 | 0.00 |
| Total Other Financing Sources (Uses) | | 234,032.06 |
| Net Change in Fund Balance | | (5,188,777.33) |
| Fund Balance, July 1, 2020 | 2800 | 40,459,060.99 |
| Adjustments to Fund Balance | 2891 | |
| Ending Fund Balance: | | |
| Nonspendable Fund Balance | 2710 | 1,112,818.86 |
| Restricted Fund Balance | 2720 | 34,157,464.80 |
| Committed Fund Balance | 2730 | |
| Assigned Fund Balance | 2740 | |
| Unassigned Fund Balance | 2750 | |
| Total Fund Balances, June 30, 2021 | 2700 | 35,270,283.66 |

| 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 | 2,217,655.05 |
| Miscellaneous Federal Direct | 3199 | 2,374,433.85 |
| Total Federal Direct | 3100 | 4,592,088.90 |
| <i>Federal Through State and Local:</i> | | |
| Career and Technical Education | 3201 | 2,765,992.88 |
| Medicaid | 3202 | |
| Individuals with Disabilities Education Act (IDEA) | 3230 | 48,348,872.38 |
| <i>Workforce Innovation and Opportunity Act:</i> | | |
| Adult General Education | 3221 | 1,837,857.55 |
| English Literacy and Civics Education | 3222 | 346,366.64 |
| Adult Migrant Education | 3223 | 296,820.48 |
| Other WIOA Programs | 3224 | |
| <i>ESSA - Elementary and Secondary Education Act:</i> | | |
| Elementary and Secondary Education Act - Title I | 3240 | 66,515,750.34 |
| Teacher and Principal Training and Recruiting - Title II, Part A | 3225 | 5,736,696.79 |
| Math and Science Partnerships - Title II, Part B | 3226 | |
| Language Instruction - Title III | 3241 | 2,262,077.43 |
| Twenty-First Century Schools - Title IV | 3242 | 2,287,335.73 |
| Federal Through Local | 3280 | 13,752,523.42 |
| Emergency Immigrant Education Program | 3293 | 543,045.25 |
| Miscellaneous Federal Through State | 3299 | 3,125,006.85 |
| Total Federal Through State and Local | 3200 | 147,818,345.74 |
| <i>State:</i> | | |
| State Through Local | 3380 | 359,703.29 |
| Other Miscellaneous State Revenues | 3399 | 598,704.47 |
| Total State | 3300 | 958,407.76 |
| <i>Local:</i> | | |
| Interest on Investments | 3431 | |
| Gain on Sale of Investments | 3432 | |
| Net Increase (Decrease) in Fair Value of Investments | 3433 | |
| Gifts, Grants and Bequests | 3440 | |
| Adult General Education Course Fees | 3461 | |
| Sale of Junk | 3493 | |
| Other Miscellaneous Local Sources | 3495 | 628,455.66 |
| Refunds of Prior Year's Expenditures | 3497 | |
| Total Local | 3400 | 628,455.66 |
| Total Revenues | 3000 | 153,997,298.06 |

| EXPENDITURES | | 100 | 200 | 300 | 400 | 500 | 600 | 700 | Totals |
|---|------|---------------|-------------------|--------------------|-----------------|------------------------|----------------|--------------|----------------|
| | | Salaries | Employee Benefits | Purchased Services | Energy Services | Materials and Supplies | Capital Outlay | Other | |
| Current: | | | | | | | | | Fund 420 |
| Instruction | 5000 | 40,813,111.28 | 12,284,838.54 | 12,722,555.67 | 25,708.62 | 5,253,093.93 | 5,847,696.45 | 373,217.35 | 77,321,051.84 |
| Student Support Services | 6100 | 8,578,101.89 | 2,556,797.67 | 936,192.63 | 1,854.75 | 403,535.71 | 6,010.21 | 1,013.42 | 12,483,506.28 |
| Instructional Media Services | 6200 | 821,615.71 | 240,422.04 | 418,637.85 | 0.00 | 153,119.18 | 1,050,520.95 | | 2,684,515.23 |
| Instruction and Curriculum Development Services | 6300 | 26,346,537.86 | 7,866,530.93 | 371,542.16 | 527.90 | 364,131.48 | 416,022.46 | 54,588.85 | 35,419,881.64 |
| Instructional Staff Training Services | 6400 | 10,038,120.88 | 2,631,811.83 | 3,128,200.33 | 0.00 | 327,284.49 | 3,024.40 | 302,221.48 | 16,450,563.41 |
| Instruction-Related Technology | 6500 | 76,475.40 | 24,966.27 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 101,441.67 |
| Board | 7100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| General Administration | 7200 | 1,006,000 | 76.50 | 0.00 | 0.00 | 0.00 | 0.00 | 3,906,338.71 | 3,907,415.21 |
| School Administration | 7300 | 9,642.66 | 1,574.64 | 0.00 | 0.00 | 0.00 | 1,560.50 | | 12,777.80 |
| Facilities Acquisition and Construction | 7410 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 88,707.31 | | 88,707.31 |
| Fiscal Services | 7500 | 63,594.08 | 20,584.53 | 0.00 | 0.00 | 317.85 | 0.00 | | 84,496.46 |
| Food Services | 7600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| Central Services | 7700 | 2,334.15 | 248.42 | 219,835.92 | 0.00 | 0.00 | 0.00 | | 222,418.49 |
| Student Transportation Services | 7800 | 183,902.57 | 67,829.45 | 22,152.47 | 0.00 | 0.00 | 0.00 | 24,787.05 | 298,671.54 |
| Operation of Plant | 7900 | 132,328.91 | 45,322.01 | 0.00 | 0.00 | 39,562.92 | 30,136.26 | | 247,050.10 |
| Maintenance of Plant | 8100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| Administrative Technology Services | 8200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| Community Services | 9100 | 607,187.23 | 211,791.38 | 120,214.72 | 0.00 | 21,455.00 | 0.00 | 2,349,775.47 | 3,310,423.80 |
| Capital Outlay: | | | | | | | | | |
| Facilities Acquisition and Construction | 7420 | | | | | | | | |
| Other Capital Outlay | 9300 | | | | | | 1,384,477.28 | | 1,384,477.28 |
| Total Expenditures | | 87,673,952.12 | 25,952,814.21 | 17,932,331.75 | 28,091.27 | 6,563,010.56 | 8,828,155.82 | 7,011,942.33 | 153,997,298.06 |
| Excess (Deficiency) of Revenues over Expenditures | | | | | | | | | 0.00 |
| 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 | | | | | | | | |
| 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 | | | | | | | |
| Net Change in Fund Balance | | 0.00 | | | | | | | |
| Fund Balance, July 1, 2020 | 2800 | | | | | | | | |
| Adjustments to Fund Balance | 2891 | | | | | | | | |
| Ending Fund Balance: | | | | | | | | | |
| Nonspendable Fund Balance | 2710 | | | | | | | | |
| Restricted Fund Balance | 2720 | | | | | | | | |
| Committed Fund Balance | 2730 | | | | | | | | |
| Assigned Fund Balance | 2740 | | | | | | | | |
| Unassigned Fund Balance | 2750 | | | | | | | | |
| Total Fund Balances, June 30, 2021 | 2700 | 0.00 | | | | | | | |

DISTRICT SCHOOL BOARD OF HILLSBOROUGH COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS
CORONAVIRUS AID, RELIEF AND ECONOMIC SECURITY (CARES) ACT
CORONAVIRUS RESPONSE & RELIEF SUPPLEMENTAL APPROPRIATIONS (CRRSA) ACT RELIEF FUND
AMERICAN RESCUE PLAN (ARP) RELIEF FUND

Exhibit K-4

For the Fiscal Year Ended June 30, 2021

DOE Page 8

| REVENUES | Account Number | Elem. & Sec. School Emergency Relief (ESSER) | Other CARES Act Relief Fund (Including GEER) | Elem. & Sec. School Emergency Relief (ESSER II) | Other CRRSA Act Relief Fund (Including GEER II) | Elem. & Sec. School Emergency Relief (ESSER III) | Other ARP Act Relief Fund | Totals |
|---|----------------|---|--|--|---|---|---------------------------|----------------|
| <i>Federal Direct:</i> | | | | | | | | |
| Miscellaneous Federal Direct | 3199 | | 124188.13 | | | | | 124,188.13 |
| Total Federal Direct: | 3100 | 0.00 | 124,188.13 | 0.00 | 0.00 | 0.00 | 0.00 | 124,188.13 |
| <i>Federal Through State and Local:</i> | | | | | | | | |
| Education Stabilization Funds - K-12 | 3271 | | | | | | | 0.00 |
| Education Stabilization Funds - Workforce | 3272 | | 905738.28 | | 4560.86 | | | 910,299.14 |
| Education Stabilization Funds - VPK | 3273 | | 1217962.13 | | | | | 1,217,962.13 |
| Miscellaneous Federal Through State | 3299 | | 5978172.14 | 87087065.53 | | | | 118,035,906.65 |
| Total Federal Through State and Local | 3200 | 24,970,668.98 | 8,101,872.55 | 87,087,065.53 | 4,560.86 | 0.00 | 0.00 | 120,164,167.92 |
| <i>Local:</i> | | | | | | | | |
| Other Miscellaneous Local Sources | 3495 | | | | | | | 0.00 |
| Total Local | 3400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Revenues | 3000 | 24,970,668.98 | 8,226,060.68 | 87,087,065.53 | 4,560.86 | 0.00 | 0.00 | 120,288,356.05 |

| EXPENDITURES | | | | | | | | | | |
|---|----------|-------------------|--------------------|-----------------|------------------------|----------------|-----|------------|---------------|--|
| Account Number | 100 | 200 | 300 | 400 | 500 | 600 | 700 | | Totals | |
| | Salaries | Employee Benefits | Purchased Services | Energy Services | Materials and Supplies | Capital Outlay | | Other | | |
| Current: | | | | | | | | | | |
| Instruction | 5000 | 1,881,243.99 | 2,096,467.56 | | 1,034,152.03 | 692,502.65 | | | 11,667,641.51 | |
| Student Support Services | 6100 | 9,346.65 | 12,983.84 | | 209,019.32 | | | | 306,593.96 | |
| Instructional Media Services | 6200 | 3,436.27 | 937.91 | | | | | | 4,374.18 | |
| Instruction and Curriculum Development Services | 6300 | 541,489.01 | 97,001.29 | | 4,558,598.99 | | | | 11,472,204.85 | |
| Instructional Staff Training Services | 6400 | 42,680.99 | 7,578.24 | | 14,626.68 | | | | 66,885.91 | |
| Instruction-Related Technology | 6500 | 4,886.01 | 1,426.08 | | 1,702.26 | 10,591.92 | | | 237,286.27 | |
| Board | 7100 | | | | | | | | 0.00 | |
| General Administration | 7200 | | | | | | | 129,462.84 | 129,462.84 | |
| School Administration | 7300 | 209,940.82 | 39,229.83 | 890.39 | | | | | 250,061.04 | |
| Facilities Acquisition and Construction | 7410 | | | | | | | | 0.00 | |
| Fiscal Services | 7500 | | | | | | | | 0.00 | |
| Food Services | 7600 | | | | | | | | 0.00 | |
| Central Services | 7700 | 34,400.08 | 10,214.37 | | 62,690.38 | | | | 107,304.83 | |
| Student Transportation Services | 7800 | 1,715.00 | | 23,160.00 | | | | | 24,875.00 | |
| Operation of Plant | 7900 | 34,423.90 | | 111,384.50 | 396,598.42 | 99,479.79 | | | 641,886.61 | |
| 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 | | | | | 62,091.98 | | | 62,091.98 | |
| Total Expenditures | | 6,911,491.51 | 2,046,978.36 | 8,740,681.85 | 0.00 | 864,666.34 | | 129,462.84 | 24,970,668.98 | |
| Excess (Deficiency) of Revenues over Expenditures | | | | | | | | | 0.00 | |
| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES | | | | | | | | | | |
| Account Number | | | | | | | | | | |
| Loans | 3720 | | | | | | | | | |
| Sale of Capital Assets | 3730 | | | | | | | | | |
| Loss Recoveries | 3740 | | | | | | | | | |
| Transfers In: | | | | | | | | | | |
| From General Fund | 3610 | | | | | | | | | |
| From Debt Service Funds | 3620 | | | | | | | | | |
| From Capital Projects Funds | 3630 | | | | | | | | | |
| Interfund | 3650 | | | | | | | | | |
| From Permanent Funds | 3660 | | | | | | | | | |
| From Internal Service Funds | 3670 | | | | | | | | | |
| From Enterprise Funds | 3690 | | | | | | | | | |
| Total Transfers In | 3600 | 0.00 | | | | | | | | |
| Transfers Out: (Function 9700) | | | | | | | | | | |
| To the General Fund | 910 | | | | | | | | | |
| To Debt Service Funds | 920 | | | | | | | | | |
| To Capital Projects Funds | 930 | | | | | | | | | |
| Interfund | 950 | | | | | | | | | |
| To Permanent Funds | 960 | | | | | | | | | |
| To Internal Service Funds | 970 | | | | | | | | | |
| To Enterprise Funds | 990 | | | | | | | | | |
| Total Transfers Out | 9700 | 0.00 | | | | | | | | |
| Total Other Financing Sources (Uses) | | 0.00 | | | | | | | | |
| Net Change in Fund Balance | | 0.00 | | | | | | | | |
| Fund Balance, July 1, 2020 | 2800 | | | | | | | | | |
| Adjustments to Fund Balance | 2891 | | | | | | | | | |
| Ending Fund Balance: | | | | | | | | | | |
| Nonspendable Fund Balance | 2710 | | | | | | | | | |
| Restricted Fund Balance | 2720 | | | | | | | | | |
| Committed Fund Balance | 2730 | | | | | | | | | |
| Assigned Fund Balance | 2740 | | | | | | | | | |
| Unassigned Fund Balance | 2750 | | | | | | | | | |
| Total Fund Balances, June 30, 2021 | 2700 | 0.00 | | | | | | | | |

| EXPENDITURES | Account Number | 100 | 200 | 300 | 400 | 500 | 600 | 700 | | Totals |
|---|----------------|--------------|-------------------|--------------------|-----------------|------------------------|----------------|------------|--|--------------|
| | | Salaries | Employee Benefits | Purchased Services | Energy Services | Materials and Supplies | Capital Outlay | Other | | |
| Current: | | | | | | | | | | |
| Instruction | 5000 | | | | | | | | | |
| Student Support Services | 6100 | 1,441,765.56 | 394,107.64 | 173,156.72 | | 797,724.48 | 1,321,885.47 | 283,641.65 | | 4,412,280.52 |
| Instructional Media Services | 6200 | 153,432.08 | 27,801.12 | 56,914.33 | | 19,860.59 | | | | 258,008.12 |
| Instruction and Curriculum Development Services | 6300 | | | | | | 83,539.76 | | | 83,539.76 |
| Instructional Staff Training Services | 6400 | 127,113.35 | 22,860.59 | | | 630,282.62 | | | | 780,256.56 |
| Instruction-Related Technology | 6500 | 5,145.00 | 921.10 | | | 434.25 | | 1,500.00 | | 8,000.35 |
| Board | 7100 | | | | | | | | | 0.00 |
| General Administration | 7200 | | | | | | | | | 0.00 |
| School Administration | 7300 | | | | | | | | | 0.00 |
| Facilities Acquisition and Construction | 7410 | 318.40 | 57.56 | | | | | 36,986.10 | | 37,562.06 |
| Fiscal Services | 7500 | | | | | | | | | 0.00 |
| Food Services | 7600 | | | | | | | | | 0.00 |
| Central Services | 7700 | 20,820.80 | 4,765.23 | | | | | | | 25,586.03 |
| Student Transportation Services | 7800 | 75,632.96 | 17,549.28 | 4,446.60 | 20,660.50 | 4,584.00 | | | | 122,873.34 |
| Operation of Plant | 7900 | 25,274.91 | 5,614.32 | 88,518.13 | | 1,106,457.16 | 1,095.20 | | | 1,266,999.72 |
| 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 | | | | | | 634,984.38 | | | 634,984.38 |
| Total Expenditures | | 1,849,502.06 | 473,676.84 | 323,035.78 | 20,660.50 | 3,599,443.10 | 2,041,504.81 | 918,337.59 | | 8,276,060.68 |
| Excess (Deficiency) of Revenues over Expenditures | | | | | | | | | | 0.00 |
| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES | Account Number | | | | | | | | | |
| Loans | 3720 | | | | | | | | | |
| Sale of Capital Assets | 3730 | | | | | | | | | |
| Loss Recoveries | 3740 | | | | | | | | | |
| Transfers In: | | | | | | | | | | |
| From General Fund | 3610 | | | | | | | | | |
| From Debt Service Funds | 3620 | | | | | | | | | |
| From Capital Projects Funds | 3630 | | | | | | | | | |
| Interfund | 3650 | | | | | | | | | |
| From Permanent Funds | 3660 | | | | | | | | | |
| From Internal Service Funds | 3670 | | | | | | | | | |
| From Enterprise Funds | 3690 | | | | | | | | | |
| Total Transfers In | 3600 | 0.00 | | | | | | | | |
| Transfers Out: (Function 9700) | | | | | | | | | | |
| To the General Fund | 910 | | | | | | | | | |
| To Debt Service Funds | 920 | | | | | | | | | |
| To Capital Projects Funds | 930 | | | | | | | | | |
| Interfund | 950 | | | | | | | | | |
| To Permanent Funds | 960 | | | | | | | | | |
| To Internal Service Funds | 970 | | | | | | | | | |
| To Enterprise Funds | 990 | | | | | | | | | |
| Total Transfers Out | 9700 | 0.00 | | | | | | | | |
| Total Other Financing Sources (Uses) | | 0.00 | | | | | | | | |
| Net Change in Fund Balance | | 0.00 | | | | | | | | |
| Fund Balance, July 1, 2020 | 2800 | | | | | | | | | |
| Adjustments to Fund Balance | 2891 | | | | | | | | | |
| Ending Fund Balance: | | | | | | | | | | |
| Nonspendable Fund Balance | 2710 | | | | | | | | | |
| Restricted Fund Balance | 2720 | | | | | | | | | |
| Committed Fund Balance | 2730 | | | | | | | | | |
| Assigned Fund Balance | 2740 | | | | | | | | | |
| Unassigned Fund Balance | 2750 | | | | | | | | | |
| Total Fund Balances, June 30, 2021 | 2700 | 0.00 | | | | | | | | |

DISTRICT SCHOOL BOARD OF HILLSBOROUGH 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, 2021

Exhibit K-4
FD0E Page 11
Fund 443

| EXPENDITURES | | | | | | | | | | | | | |
|---|----------|--|---------------|--|--|--|--|--|--|--|--|--------------|--|
| Account Number | 100 | | | | | | | | | | | | |
| | Salaries | | | | | | | | | | | | |
| Current: | | | | | | | | | | | | | |
| Instruction | 5000 | | 39,690,601.66 | | | | | | | | | | |
| Student Support Services | 6100 | | 8,246,516.05 | | | | | | | | | | |
| Instructional Media Services | 6200 | | 32,240.60 | | | | | | | | | | |
| Instruction and Curriculum Development Services | 6300 | | 58,789.80 | | | | | | | | | | |
| Instructional Staff Training Services | 6400 | | 2,318.37 | | | | | | | | | | |
| Instruction-Related Technology | 6500 | | 19,256.77 | | | | | | | | | | |
| Board | 7100 | | | | | | | | | | | | |
| General Administration | 7200 | | | | | | | | | | | | |
| School Administration | 7300 | | 10,907.51 | | | | | | | | | 4,147,048.48 | |
| Facilities Acquisition and Construction | 7410 | | 82,585.44 | | | | | | | | | | |
| Fiscal Services | 7500 | | 1,261.10 | | | | | | | | | | |
| Food Services | 7600 | | | | | | | | | | | | |
| Central Services | 7700 | | 51,993.17 | | | | | | | | | | |
| Student Transportation Services | 7800 | | | | | | | | | | | | |
| Operation of Plant | 7900 | | 3,479.41 | | | | | | | | | | |
| Maintenance of Plant | 8100 | | | | | | | | | | | | |
| Administrative Technology Services | 8200 | | | | | | | | | | | | |
| Community Services | 9100 | | | | | | | | | | | | |
| Capital Outlay: | | | | | | | | | | | | | |
| Facilities Acquisition and Construction | 7420 | | | | | | | | | | | | |
| Other Capital Outlay | 9300 | | | | | | | | | | | | |
| Total Expenditures | | | 48,199,949.88 | | | | | | | | | | |
| Excess (Deficiency) of Revenues over Expenditures | | | | | | | | | | | | | |
| OTHER FINANCING SOURCES (USES) | | | | | | | | | | | | | |
| and CHANGES IN FUND BALANCES | | | | | | | | | | | | | |
| Loans | | | | | | | | | | | | | |
| Sale of Capital Assets | 3720 | | | | | | | | | | | | |
| Loss Recoveries | 3730 | | | | | | | | | | | | |
| 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 | 3670 | | | | | | | | | | | | |
| From Enterprise Funds | 3690 | | | | | | | | | | | | |
| Total Transfers In | 3600 | | 0.00 | | | | | | | | | | |
| Transfers Out: (Function 9700) | | | | | | | | | | | | | |
| To the General Fund | 910 | | | | | | | | | | | | |
| To Debt Service Funds | 920 | | | | | | | | | | | | |
| To Capital Projects Funds | 930 | | | | | | | | | | | | |
| Interfund | 950 | | | | | | | | | | | | |
| To Permanent Funds | 960 | | | | | | | | | | | | |
| To Internal Service Funds | 970 | | | | | | | | | | | | |
| To Enterprise Funds | 990 | | | | | | | | | | | | |
| Total Transfers Out | 9700 | | 0.00 | | | | | | | | | | |
| Total Other Financing Sources (Uses) | | | 0.00 | | | | | | | | | | |
| Net Change in Fund Balance | | | 0.00 | | | | | | | | | | |
| Fund Balance, July 1, 2020 | 2800 | | | | | | | | | | | | |
| Adjustments to Fund Balance | 2891 | | | | | | | | | | | | |
| Ending Fund Balance: | | | | | | | | | | | | | |
| Nonspendable Fund Balance | 2710 | | | | | | | | | | | | |
| Restricted Fund Balance | 2720 | | | | | | | | | | | | |
| Committed Fund Balance | 2730 | | | | | | | | | | | | |
| Assigned Fund Balance | 2740 | | | | | | | | | | | | |
| Unassigned Fund Balance | 2750 | | | | | | | | | | | | |
| Total Fund Balances, June 30, 2021 | 2700 | | 0.00 | | | | | | | | | | |

DOE PAGE 13 THROUGH 15 INTENTIONALLY OMITTED

DISTRICT SCHOOL BOARD OF HILLSBOROUGH COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - DEBT SERVICE FUNDS
For the Fiscal Year Ending June 30, 2021

| REVENUES | | Account Number | SBE/COBH Bonds 210 | Special Act Bonds 210 | Securities 1011.14 and 1011.15, F.S., Loans 210 | Motor Vehicle Revenue Bonds 210 | District Bonds 250 | Other Debt Service 250 | ARRA Economic Stimulus Debt Service 259 | Totals |
|--|--|----------------|--------------------|-----------------------|---|---------------------------------|--------------------|------------------------|---|-----------------|
| <i>Federal:</i> | | | | | | | | | | |
| Miscellaneous Federal Direct | | 3199 | | | | | | | | 0.00 |
| 3299 | | | | | | | | | | 0.00 |
| <i>State:</i> | | | | | | | | | | |
| COMPS Withheld for SBE/COBH Bonds | | 3332 | 1,572,970.66 | | | | | | | 1,572,970.66 |
| SBE/COBH Bond Interest | | 3336 | 106.82 | | | | | | | 106.82 |
| Sales Tax Distribution (s. 312.20(6)(b), a.s., F.S.) | | 3341 | | 446,500.00 | | | | | | 446,500.00 |
| Other Miscellaneous State Revenues | | 3399 | | | | | | | | 0.00 |
| Total State Sources | | 3300 | 1,573,077.48 | 446,500.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,019,577.48 |
| <i>Local:</i> | | | | | | | | | | |
| District Debt Service Taxes | | 3412 | | | | | | | | 0.00 |
| County Local Sales Tax | | 3418 | | | | | | 28,547,750.45 | | 28,547,750.45 |
| School District Local Sales Tax | | 3419 | | | | | | | | 0.00 |
| Tax Exemption | | 3421 | | | | | | | | 0.00 |
| Payment in Lieu of Taxes | | 3422 | | | | | | | | 0.00 |
| Forest Fees | | 3423 | | | | | | | | 0.00 |
| Interest on Investments | | 3431 | | 2,186.06 | | | | | 49,031.90 | 51,217.96 |
| Gain on Sale of Investments | | 3432 | | | | | | | | 0.00 |
| Net Increase (Decrease) in Fair Value of Investments | | 3433 | | | | | | 70,456.22 | | 70,456.22 |
| Grants, Gifts and Bequests | | 3440 | | | | | | | | 0.00 |
| Other Miscellaneous Local Sources | | 3493 | | | | | | | | 0.00 |
| Impact Fees | | 3496 | | | | | | | | 0.00 |
| Refunds of Prior Year's Expenditures | | 3497 | | | | | | | | 0.00 |
| Total Local Sources | | 3400 | 0.00 | 2,186.06 | 0.00 | 0.00 | 0.00 | 28,618,186.67 | 49,031.90 | 28,695,404.63 |
| Total Revenue | | 3000 | 1,573,077.48 | 448,686.06 | 0.00 | 0.00 | 0.00 | 28,618,186.67 | 49,031.90 | 30,689,982.11 |
| DEBT SERVICE (Function 220) | | | | | | | | | | |
| Refunding of Principal | | 710 | 1,215,000.00 | 295,000.00 | | | | | | 1,510,000.00 |
| Interest | | 720 | 389,887.86 | 148,193.76 | | | | | 119,247.80 | 651,329.42 |
| Debt and Fees | | 730 | 694.78 | 1,250.00 | | | | | 5,300.00 | 6,945.78 |
| Other Debt Service | | 791 | | | | | | | | 0.00 |
| Total Expenditures | | | 1,605,582.64 | 444,443.76 | 0.00 | 0.00 | 0.00 | 78,148,703.22 | 124,547.80 | 80,311,440.92 |
| Excess (Deficiency) of Revenue Over Expenditures | | | (32,505.16) | (16,242.30) | 0.00 | 0.00 | 0.00 | (89,530,586.55) | (75,515.90) | (90,622,348.81) |
| OTHER FINANCING SOURCES (ARRA) | | | | | | | | | | |
| and CHANGES IN FUND BALANCE | | Account Number | SBE/COBH Bonds 210 | Special Act Bonds 210 | Securities 1011.14 and 1011.15, F.S., Loans 210 | Motor Vehicle Revenue Bonds 210 | District Bonds 250 | Other Debt Service 250 | ARRA Economic Stimulus Debt Service 259 | Totals |
| Issuance of Bonds | | 3710 | | | | | | | | 0.00 |
| Premium on Sale of Bonds | | 3721 | | | | | | | | 0.00 |
| Discount on Sale of Bonds (Function 229) | | 891 | | | | | | | | 0.00 |
| Proceeds of Lease Purchase Agreements | | 3760 | | | | | | | | 0.00 |
| Premium on Lease Purchase Agreements | | 3790 | | | | | | | | 0.00 |
| Discount on Lease Purchase Agreements (Function 229) | | 893 | | | | | | | | 0.00 |
| Lease | | 3720 | | | | | | | | 0.00 |
| Proceeds of Forward Simple Contract | | 3760 | | | | | | | | 0.00 |
| Fair Value of Refunding Bonds | | 3715 | | 16,242.30 | | | | | | 16,242.30 |
| Premium on Refunding Bonds | | 3792 | | | | | | | | 0.00 |
| Discount on Refunding Bonds (Function 229) | | 892 | | | | | | | | 0.00 |
| Payments to Refunded Bonds (Function 229) | | 761 | | | | | | | | 0.00 |
| Refunding Lease Purchase Agreements | | 3755 | | | | | | | | 0.00 |
| Premium on Refunding Lease Purchase Agreements | | 3794 | | | | | | | | 0.00 |
| Discount on Refunding Lease Purchase Agreements (Function 229) | | 894 | | | | | | | | 0.00 |
| Payments to Refunded Lease Purchase Agreements (Function 229) | | 762 | | | | | | | | 0.00 |
| Transfers In: | | | | | | | | | | |
| From General Fund | | 3610 | | | | | | 69,293,408.29 | 2,233,596.13 | 71,527,004.42 |
| From Capital Projects Funds | | 3619 | | | | | | | | 0.00 |
| From Special Revenue Funds | | 3640 | | | | | | | | 0.00 |
| Interfund | | 3650 | | | | | | 7,099.33 | | 7,099.33 |
| 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 | 69,300,507.62 | 2,235,896.13 | 71,536,403.75 |
| Transfers Out: (Function 220) | | | | | | | | | | |
| To General Fund | | 310 | | | | | | | | 0.00 |
| To Capital Projects Funds | | 360 | | | | | | | | 0.00 |
| To Special Revenue Funds | | 360 | | | | | | | | 0.00 |
| Interfund | | 350 | | | | | | 6,635.60 | | 6,635.60 |
| To Permanent Funds | | 360 | | | | | | 6,099.33 | | 6,099.33 |
| To Internal Service Funds | | 370 | | | | | | | | 0.00 |
| To Enterprise Funds | | 390 | | | | | | | | 0.00 |
| Total Transfers Out | | 3700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 12,735.93 | 0.00 | 12,735.93 |
| Total Other Financing Sources (Uses) | | | | | | | | 62,564,571.69 | 2,235,896.13 | 64,800,467.82 |
| Net Change in Fund Balance | | | (32,505.16) | (16,242.30) | 0.00 | 0.00 | 0.00 | 16,665,936.05 | 2,160,380.23 | 16,843,411.98 |
| Fund Balance, July 1, 2020 | | 2800 | 198,952.10 | 1,523,973.42 | | | | 62,789,106.13 | 20,128,777.75 | 84,430,739.40 |
| Adjustment to Fund Balance | | 2891 | | | | | | | | 0.00 |
| Ending Fund Balance: | | | | | | | | | | |
| Nonspendable Fund Balance | | 2710 | | | | | | | | 0.00 |
| Restricted Fund Balance | | 2720 | 166,447.44 | 1,349,115.72 | | | | 75,552,930.18 | 22,776,307.58 | 99,444,801.32 |
| Committed Fund Balance | | 2730 | | | | | | | | 0.00 |
| Assigned Fund Balance | | 2740 | | | | | | | | 0.00 |
| Unassigned Fund Balance | | 2750 | | | | 0.00 | 0.00 | | | 0.00 |
| Total Fund Balance, June 30, 2021 | | 2700 | 166,447.44 | 1,349,115.72 | 0.00 | 0.00 | 0.00 | 75,552,930.18 | 22,776,307.58 | 99,444,801.32 |

DISTRICT SCHOOL BOARD OF HILLSBOROUGH COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS
For the Fiscal Year Ended June 30, 2021

| REVENUES | Account Number | Capital Outlay Bond Issues (COBI) | Special Act Bonds | Sections 101.14 and 101.15, F.S., Loans | Public Education Capital Outlay (PECO) | District Bonds | Capital Outlay and Debt Service Program (CO&DS) | Nonvoted Capital Improvement Section 101.71(2), F.S. | Voted Capital Improvement Fund | Other Capital Projects | ARRA Economic Stimulus Capital Projects | Totals |
|--|----------------|-----------------------------------|-------------------|---|--|----------------|---|--|--------------------------------|------------------------|---|----------------|
| <i>Federal:</i> | | | | | | | | | | | | |
| Miscellaneous Federal Direct | 3199 | | | | | | | 200,000.00 | | | | 200,000.00 |
| Miscellaneous Federal Through State | 3299 | | | | | | | | | | | 0.00 |
| <i>State:</i> | | | | | | | | | | | | |
| CO&DS Distributed | 3321 | | | | | | 6,294,722.75 | | | | | 6,294,722.75 |
| Interest on Undistributed CO&DS | 3325 | | | | | | 132,613.65 | | | | | 132,613.65 |
| Sales Tax Distribution (6.212.20(6)(6)a, F.S.) | 3341 | | | | | | | | | | | 0.00 |
| State Through Local | 3380 | | | | | | | | | | | 0.00 |
| Public Education Capital Outlay (PECO) | 3391 | | | | | | | | | | | 0.00 |
| Classrooms First Program | 3392 | | | | | | | | | | | 0.00 |
| SMART Schools Small County Assistance Program | 3395 | | | | | | | | | | | 0.00 |
| Class Size Reduction Capital Outlay | 3396 | | | | | | | | | | | 0.00 |
| Charter School Capital Outlay Funding | 3397 | | | | | | | | | | | 0.00 |
| Other Miscellaneous State Revenues | 3399 | | | | | | | | | | | 0.00 |
| Total State Sources | 3300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6,427,336.40 | 0.00 | 0.00 | 13,866,930.00 | 0.00 | 13,866,930.00 |
| <i>Local:</i> | | | | | | | | | | | | |
| District Local Capital Improvement Tax | 3413 | | | | | | | 171,313,327.75 | | | | 171,313,327.75 |
| County Local Sales Tax | 3418 | | | | | | | | | 6,023,859.88 | | 6,023,859.88 |
| School District Local Sales Tax | 3419 | | | | | | | | | 134,151,999.87 | | 134,151,999.87 |
| Tax Redemptions | 3421 | | | | | | | | | | | 0.00 |
| Payment in Lieu of Taxes | 3422 | | | | | | | | | | | 0.00 |
| Excess Fees | 3423 | | | | | | | | | | | 0.00 |
| Interest on Investments | 3431 | | | | | | | | | | | 0.00 |
| Gain on Sale of Investments | 3432 | | | | | | 25,436.82 | 105,260.11 | | 92,496.59 | | 223,193.52 |
| Net Increase (Decrease) in Fair Value of Investments | 3433 | | | | | | | | | | | 0.00 |
| Gifts, Grants and Bequests | 3440 | | | | | | | | | | | 0.00 |
| Other Miscellaneous Local Sources | 3495 | | | | | | 38.86 | 4,457,376.08 | | 18,601,541.40 | | 23,059,156.34 |
| Impact Fees | 3496 | | | | | | | | | 50,457,616.41 | | 50,457,616.41 |
| Refunds of Prior Year's Expenditures | 3497 | | | | | | | | | | | 0.00 |
| Total Local Sources | 3400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 25,475.68 | 175,876,363.94 | 0.00 | 209,327,514.15 | 0.00 | 385,229,353.77 |
| Total Revenues | 3000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6,452,812.08 | 176,076,363.94 | 0.00 | 226,132,760.41 | 0.00 | 408,661,926.43 |
| EXPENDITURES | | | | | | | | | | | | |
| <i>Capital Outlay: (Function 7400)</i> | | | | | | | | | | | | |
| Library Books | 610 | | | | | | | | | 619,340.57 | | 619,340.57 |
| Audiovisual Materials | 620 | | | | | | | | | 72,432.37 | | 72,432.37 |
| Buildings and Fixed Equipment | 630 | | | | | | | 8,282,100.71 | | 35,847,686.71 | | 44,129,787.42 |
| Furniture, Fixtures and Equipment | 640 | | | | | | | 1,804,157.91 | | 8,494,940.37 | | 10,299,098.28 |
| Motor Vehicles (Including Buses) | 650 | | | | | | | | | 7,572,450.50 | | 7,572,450.50 |
| Land | 660 | | | | | | | | | 218,490.77 | | 218,490.77 |
| Improvements Other Than Buildings | 670 | | | | | | 853,018.12 | 9,236,271.29 | | 1,817,787.83 | | 11,927,077.24 |
| Remodeling and Renovations | 680 | | | | | | 405,076.17 | 49,788,202.81 | | 109,465,699.34 | | 159,658,978.32 |
| Computer Software | 690 | | | | | | | | | 273,712.36 | | 273,712.36 |
| Charter School Local Capital Improvement | 793 | | | | | | | | | | | 0.00 |
| Charter School Capital Outlay Sales Tax | 795 | | | | | | | | | | | 0.00 |
| <i>Debt Service: (Function 9200)</i> | | | | | | | | | | | | |
| Redemption of Principal | 710 | | | | | | | | | | | 0.00 |
| Interest | 720 | | | | | | 8,833.20 | | | | | 0.00 |
| Dues and Fees | 730 | | | | | | | | | | | 0.00 |
| Other Debt Service | 791 | | | | | | | | | 165,011,507.94 | 0.00 | 237,383,725.83 |
| Total Expenditures | | | 0.00 | 0.00 | 0.00 | 0.00 | 1,266,929.49 | 71,105,288.40 | 0.00 | 61,121,252.47 | 0.00 | 171,278,210.60 |
| Excess (Deficiency) of Revenues Over Expenditures | | | 0.00 | 0.00 | 0.00 | 0.00 | -5,185,882.59 | 104,971,075.54 | 0.00 | 61,121,252.47 | 0.00 | 171,278,210.60 |

| 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 1011.7(2), F.S. | Voted Capital Improvement Fund | Other Capital Projects | ARRA Economic Stimulus Capital Projects | Totals |
|---|-------------------|--------------------------------------|-------------------|--|---|-------------------|--|---|--------------------------------|---------------------------|--|-----------------|
| Issuance of Bonds | 3710 | 310 | 320 | 330 | 340 | 350 | 360 | 370 | 380 | 390 | 399 | |
| Premium on Sale of Bonds | 3791 | | | | | | | | | | | 0.00 |
| Discount on Sale of Bonds (Function 9299) | 891 | | | | | | | | | | | 0.00 |
| Proceeds of Lease-Purchase Agreements | 3750 | | | | | | | | | | | 0.00 |
| Premium on Lease-Purchase Agreements | 3793 | | | | | | | | | | | 0.00 |
| Discount on Lease-Purchase Agreements (Function 9299) | 893 | | | | | | | | | | | 0.00 |
| Loans | 3720 | | | | | | | | | | | 0.00 |
| Sale of Capital Assets | 3750 | | | | | | | | | | | 0.00 |
| Loss Reserves | 3740 | | | | | | | | | | | 0.00 |
| Proceeds of Forward Supply Contract | 3760 | | | | | | | | | | | 0.00 |
| Proceeds from Special Facility Construction Account | 3770 | | | | | | | | | | | 0.00 |
| Transfers In: | | | | | | | | | | | | |
| From General Fund | 3610 | | | | | | | | | | | 0.00 |
| From Debt Service Funds | 3620 | | | | | | | 643.69 | | | | 643.69 |
| 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 | 643.69 | 0.00 | 0.00 | 0.00 | 643.69 |
| Transfers Out: (Function 9700) | | | | | | | | | | | | |
| To General Fund | 910 | | | | | | | (10,946,023.53) | | (13,866,930.00) | | (24,812,953.53) |
| To Debt Service Funds | 920 | | | | | | | (64,317,644.42) | | | | (64,317,644.42) |
| To Special Revenue Funds | 940 | | | | | | | | | | | 0.00 |
| Interfund | 950 | | | | | | | | | | | 0.00 |
| To Permanent Funds | 960 | | | | | | | | | | | 0.00 |
| To Internal Service Funds | 970 | | | | | | | | | | | 0.00 |
| To Enterprise Funds | 990 | | | | | | | | | | | 0.00 |
| Total Transfers Out | 9700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (75,463,666.95) | 0.00 | (13,866,930.00) | 0.00 | (89,330,596.95) |
| Total Other Financing Sources (Uses) | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (75,463,666.95) | 0.00 | (13,866,930.00) | 0.00 | (89,330,596.95) |
| Net Change in Fund Balances | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,185,882.59 | 29,508,052.28 | 0.00 | 47,254,122.47 | 0.00 | 81,948,057.34 |
| Fund Balance, July 1, 2020 | 2800 | | | | | | 18,628,502.12 | 12,413,742.56 | | 117,209,365.37 | | 148,351,610.05 |
| Adjustments to Fund Balances | 2891 | | | | | | | | | | | 0.00 |
| Ending Fund Balance: | | | | | | | | | | | | |
| Nonspendable Fund Balance | 2710 | | | | | | | | | | | 0.00 |
| Restricted Fund Balance | 2720 | | | | | | 23,814,384.71 | 42,021,794.84 | | 164,463,687.84 | | 230,299,867.39 |
| Committed Fund Balance | 2730 | | | | | | | | | | | 0.00 |
| Assigned Fund Balance | 2740 | | | | | | | | | | | 0.00 |
| Unassigned Fund Balance | 2750 | | | | | | | | | | | 0.00 |
| Total Fund Balances, June 30, 2021 | 2700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 23,814,384.71 | 42,021,794.84 | 0.00 | 164,463,687.84 | 0.00 | 230,299,867.39 |

DOE PAGE 19 THROUGH 20 INTENTIONALLY OMITTED

| INCOME OR (LOSS) | | Account Number | Self-Insurance 711 | Self-Insurance 712 | Self-Insurance 713 | Self-Insurance 714 | Self-Insurance 715 | Consortium Programs 731 | Other Internal Service 791 | Totals |
|--|--|----------------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------------------|----------------------------|----------------|
| OPERATING REVENUES | | | | | | | | | | |
| Charges for Services | | 3481 | | | | | | | | 0.00 |
| Charges for Sales | | 3482 | | | | | | | | 0.00 |
| Premium Revenue | | 3484 | 11,047,501.84 | | | | | | 191,223,832.05 | 202,271,333.89 |
| Other Operating Revenues | | 3489 | 499,249.15 | | | | | | | 499,249.15 |
| Total Operating Revenues | | | 11,546,750.99 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 191,223,832.05 | 202,770,583.04 |
| OPERATING EXPENSES (Function 9900) | | | | | | | | | | |
| Salaries | | 100 | 407,726.57 | | | | | | | 407,726.57 |
| Employee Benefits | | 200 | 164,148.49 | | | | | | | 164,148.49 |
| Purchased Services | | 300 | 35,555.10 | 27,108.97 | | | | | | 62,664.07 |
| Energy Services | | 400 | | | | | | | | 0.00 |
| Materials and Supplies | | 500 | | | | | | | | 0.00 |
| Capital Outlay | | 600 | | | | | | | | 0.00 |
| Other | | 700 | 6,486,550.34 | 2,058,692.02 | | | | | 191,223,832.05 | 199,769,074.41 |
| Depreciation and Amortization Expense | | 780 | | | | | | | | 0.00 |
| Total Operating Expenses | | | 7,093,980.50 | 2,083,800.99 | 0.00 | 0.00 | 0.00 | 0.00 | 191,223,832.05 | 200,403,613.54 |
| Operating Income (Loss) | | | 4,452,770.49 | (2,083,800.99) | 0.00 | 0.00 | 0.00 | 0.00 | | 2,366,969.50 |
| NONOPERATING REVENUES (EXPENSES) | | | | | | | | | | |
| Interest on Investments | | 3431 | 43,542.37 | 9,106.90 | | | | | | 52,649.27 |
| 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 | | 31,046.87 | | | | | | 31,046.87 |
| 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) | | | 43,542.37 | 40,153.77 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 83,696.14 |
| Income (Loss) Before Operating Transfers | | | 4,496,312.86 | (2,045,647.22) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,450,665.64 |
| TRANSFERS and CHANGES IN NET POSITION | | | | | | | | | | |
| Transfers In: | | | | | | | | | | |
| From General Fund | | 3610 | | 3,199,411.22 | | | | | | 3,199,411.22 |
| 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 | 3,199,411.22 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,199,411.22 |
| Transfers Out: (Function 9700) | | | | | | | | | | |
| To General Fund | | 910 | | | | | | | | 0.00 |
| To Debt Service Funds | | 920 | | | | | | | | 0.00 |
| To Capital Projects Funds | | 930 | | | | | | | | 0.00 |
| To Special Revenue Funds | | 940 | | | | | | | | 0.00 |
| Interfund | | 950 | | | | | | | | 0.00 |
| To Permanent Funds | | 960 | | | | | | | | 0.00 |
| To Enterprise Funds | | 990 | | | | | | | | 0.00 |
| Total Transfers Out | | 9700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Change in Net Position | | | 4,496,312.86 | 1,153,764.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,650,076.86 |
| Net Position, July 1, 2020 | | 2880 | 296,287.61 | | | | | | | 296,287.61 |
| Adjustments to Net Position | | 2896 | | | | | | | | 0.00 |
| Net Position, June 30, 2021 | | 2780 | 4,792,600.47 | 1,153,764.00 | | | | | | 5,946,364.47 |

DISTRICT SCHOOL BOARD OF HILLSBOROUGH COUNTY
COMBINING STATEMENT OF CHANGES IN ASSETS, LIABILITIES AND FIDUCIARY NET POSITION
SCHOOL INTERNAL FUNDS
June 30, 2021

| ASSETS | Account Number | Beginning Balance July 1, 2020 | Additions | Deductions | Ending Balance June 30, 2021 |
|--|----------------|-----------------------------------|---------------|---------------|---------------------------------|
| Cash | 1110 | 17,142,079.18 | 17,859,575.50 | 17,142,079.18 | 17,859,575.50 |
| Investments | 1160 | 856,927.03 | 1,882.97 | 9,200.00 | 849,610.00 |
| 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 | 252,422.24 | 218,900.27 | 252,422.24 | 218,900.27 |
| Total Assets | | 18,251,428.45 | 18,080,358.74 | 17,403,701.42 | 18,928,085.77 |
| LIABILITIES | | | | | |
| Cash Overdraft | 2125 | | | | 0.00 |
| Accrued Salaries and Benefits | 2110 | | | | 0.00 |
| Payroll Deductions and Withholdings | 2170 | | | | 0.00 |
| Accounts Payable | 2120 | 304,101.73 | 476,388.55 | 304,101.73 | 476,388.55 |
| Internal Accounts Payable | 2290 | 17,947,326.72 | 11,116,153.63 | 10,611,783.13 | 18,451,697.22 |
| Due to Budgetary Funds | 2161 | | | | 0.00 |
| Total Liabilities | | 18,251,428.45 | 11,592,542.18 | 10,915,884.86 | 18,928,085.77 |
| NET POSITION | | | | | |
| Restricted for: | | | | | |
| Other purposes | | | | | |
| Individuals, organizations and other governments | | | | | |
| Total Net Position | 2785 | 0.00 | | | 0.00 |

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

June 30, 2021

Fund 601

| | Account Number | Governmental Activities Total Balance [1] June 30, 2021 | Business-Type Activities Total Balance [1] June 30, 2021 | Total | Governmental Activities - Debt Principal Payments 2020-21 | Governmental Activities - Principal Due Within One Year 2021-22 | Governmental Activities - Debt Interest Payments 2020-21 | Governmental Activities - Interest Due Within One Year 2021-22 |
|--|----------------|---|--|------------------|---|---|--|--|
| Notes Payable | 2310 | | | 0.00 | | | | |
| Obligations Under Leases | 2315 | | | 0.00 | | | | |
| Bonds Payable | | | | | | | | |
| SBE/COBI Bonds Payable | 2321 | 7,121,000.00 | | 7,121,000.00 | 1,215,000.00 | 1,267,000.00 | 389,887.66 | 332,050.00 |
| District Bonds Payable | 2322 | | | 0.00 | | | | |
| Special Act Bonds Payable | 2323 | | | 0.00 | | | | |
| Motor Vehicle License Revenue Bonds Payable | 2324 | 4,379,688.34 | | 4,379,688.34 | 285,000.00 | 295,000.00 | 146,193.76 | 137,493.76 |
| Sales Surtax Bonds Payable | 2326 | 117,536,391.17 | | 117,536,391.17 | 16,110,000.00 | 16,850,000.00 | 4,408,279.25 | 3,648,347.00 |
| Total Bonds Payable | 2320 | 129,037,079.51 | 0.00 | 129,037,079.51 | 17,610,000.00 | 18,412,000.00 | 4,944,360.67 | 4,117,890.76 |
| Liability for Compensated Absences | 2330 | 197,334,276.59 | | 197,334,276.59 | | | | |
| Lease-Purchase Agreements Payable | | | | | | | | |
| Certificates of Participation (COPS) Payable | 2341 | 546,956,327.91 | | 546,956,327.91 | 33,885,000.00 | 40,645,000.00 | 20,681,304.25 | 20,629,260.69 |
| Qualified Zone Academy Bonds (QZAB) Payable | 2342 | | | 0.00 | | | | |
| Qualified School Construction Bonds (QSCB) Payable | 2343 | 37,935,000.00 | | 37,935,000.00 | | | 119,247.80 | |
| Build America Bonds (BAB) Payable | 2344 | | | 0.00 | | | | |
| Other Lease-Purchase Agreements Payable | 2349 | | | 0.00 | | | | |
| Total Lease-Purchase Agreements Payable | 2340 | 584,891,327.91 | 0.00 | 584,891,327.91 | 33,885,000.00 | 40,645,000.00 | 20,800,552.05 | 20,629,260.69 |
| Estimated Liability for Long-Term Claims | 2350 | 20,269,843.00 | | 20,269,843.00 | | | | |
| Net Other Postemployment Benefits Obligation | 2360 | 204,023,662.00 | | 204,023,662.00 | | | | |
| Net Pension Liability | 2365 | 1,414,051,426.38 | | 1,414,051,426.38 | | | | |
| Estimated PECO Advance Payable | 2370 | | | 0.00 | | | | |
| Other Long-Term Liabilities | 2380 | | | 0.00 | | | | |
| Derivative Instrument | 2390 | | | 0.00 | | | | |
| Total Long-term Liabilities | | 2,549,607,615.39 | 0.00 | 2,549,607,615.39 | 51,495,000.00 | 59,057,000.00 | 25,744,912.72 | 24,747,151.45 |

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2021, including discounts and premiums.

DISTRICT SCHOOL BOARD OF HILLSBOROUGH COUNTY
SCHEDULE OF CATEGORICAL PROGRAMS
REPORT OF EXPENDITURES AND AVAILABLE FUNDS
For the Fiscal Year Ended June 30, 2021

| CATEGORICAL PROGRAMS (Revenue Number) [Footnote] | Grant Number | Unexpended June 30, 2020 | Returned To FDOE | Revenues 2020-21 | Expenditures 2020-21 | Flexibility [1] 2020-21 | Unexpended June 30, 2021 |
|--|-----------------|-----------------------------|---------------------|---------------------|-------------------------|----------------------------|-----------------------------|
| Class Size Reduction Operating Funds (3355) | 94740 | | | 246,240,277.00 | 246,240,277.00 | | 0.00 |
| Excellent Teaching Program (3363) | 90570 | | | | | | 0.00 |
| Florida Digital Classrooms (FEFP Earmark) | 98250 | 1,513,499.66 | | 154,767.00 | 20,033.82 | | 1,648,232.84 |
| Florida School Recognition Funds (3361) | 92040 | 429,513.41 | | | | | 429,513.41 |
| Instructional Materials (FEFP Earmark) [2] | 90880 | 6,034,223.84 | | 16,261,874.00 | 13,460,396.19 | | 8,835,701.65 |
| Library Media (FEFP Earmark) [2] | 90881 | 39,248.71 | | 942,251.00 | 901,469.94 | | 80,029.77 |
| Mental Health Assistance (FEFP Earmark) | 90280 | 6,156,125.65 | | 7,352,677.00 | 6,090,699.09 | | 7,418,103.56 |
| Preschool Projects (3372) | 97950 | | | | | | 0.00 |
| Research-Based Reading Instruction (FEFP Earmark) [3] | 90800 | 8,434,519.04 | | 9,470,321.00 | 4,672,803.05 | | 13,232,036.99 |
| Safe Schools (FEFP Earmark) [4] | 90803 | | | 11,057,240.00 | 11,057,240.00 | | 0.00 |
| Student Transportation (FEFP Earmark) | 90830 | | | 32,736,161.00 | 32,736,161.00 | | 0.00 |
| Supplemental Academic Instruction (FEFP Earmark) [3] | 91280 | 4,577,702.93 | | 50,432,631.00 | 51,442,856.84 | | 3,567,477.09 |
| Teachers Classroom Supply Assistance (FEFP Earmark) | 97580 | | | 4,233,922.00 | 4,233,922.00 | | 0.00 |
| Voluntary Prekindergarten - School Year Program (3371) | 96440 | | | 2,777,616.46 | 2,777,616.46 | | 0.00 |
| Voluntary Prekindergarten - Summer Program (3371) | 96441 | | | 497,809.45 | 497,809.45 | | 0.00 |

[1] Report the amount of funds transferred from each program to maintain board-specified academic classroom instruction and improve school safety.

[2] Report the Library Media portion of the Instructional Materials allocation on the line "Library Media."

[3] Expenditures for designated low-performing elementary schools should be included in expenditures.

[4] Combine all programs funded from the improve Safe Schools allocation on one line, "Safe Schools."

DISTRICT SCHOOL BOARD OF HILLSBOROUGH COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES

For the Fiscal Year Ended June 30, 2021

| | Subobject | General Fund 100 | Special Revenue Food Services 410 | Special Revenue Other Federal Programs 420 | Special Revenue - Federal Education Stabilization Fund 440 | Total |
|---|------------|---------------------|---|--|--|---------------|
| UTILITIES AND ENERGY SERVICES EXPENDITURES: | | | | | | |
| Public Utility Services Other than Energy - All Functions | 380 | 8,713,904.68 | 1,129,881.84 | 0.00 | 0.00 | 9,843,786.52 |
| | 380 | 8,713,904.68 | | 0.00 | 0.00 | 8,713,904.68 |
| Natural Gas - All Functions | 411 | 461,823.42 | 24,225.97 | | | 486,049.39 |
| | 411 | 461,823.42 | | | | 461,823.42 |
| Bottled Gas - All Functions | 421 | 69,733.21 | 24,747.34 | | | 94,480.55 |
| | 421 | 67,194.67 | | | | 67,194.67 |
| Electricity - All Functions | 430 | 30,514,601.18 | 2,355,069.75 | 24,936.81 | | 32,894,607.74 |
| | 430 | 30,514,601.18 | | | | 30,514,601.18 |
| Heating Oil - All Functions | 440 | | | | | 0.00 |
| | 440 | | | | | 0.00 |
| Gasoline - All Functions | 450 | 391,403.15 | 20,600.79 | 3,154.46 | | 415,158.40 |
| | 450 | 330,048.10 | | | | 330,048.10 |
| Diesel Fuel - All Functions | 460 | 3,345,451.04 | | | 20,660.50 | 3,366,111.54 |
| | 460 | 143,435.65 | | | | 143,435.65 |
| Other Energy Services - All Functions | 490 | | | | | 0.00 |
| | 490 | | | | | 0.00 |
| Subtotal - Functions 7900 & 8100 | | 40,231,007.70 | 0.00 | 0.00 | 0.00 | 40,231,007.70 |
| | | 43,496,916.68 | 3,554,525.69 | 28,091.27 | 20,660.50 | 47,100,194.14 |
| ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION: (Function 7800 only) | | | | | | |
| Compressed Natural Gas | 412 | 0.00 | | | | 0.00 |
| Liquefied Petroleum Gas | 422 | 205,091.10 | | | | 205,091.10 |
| Gasoline | 450 | 0.00 | | | | 0.00 |
| Diesel Fuel | 460 | 2,935,181.07 | | | | 2,935,181.07 |
| Oil and Grease | 540 | | | | | 0.00 |
| Total | | 3,140,272.17 | | 0.00 | 0.00 | 3,140,272.17 |

| | Subobject | General Fund 100 | Special Revenue Other Federal Programs 420 | Special Revenue - Federal Education Stabilization Fund 440 | Capital Projects Funds 3XX | Total |
|---|-----------|---------------------|--|--|-------------------------------|--------------|
| EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS: | | | | | | |
| Buses | 651 | | | | 7,386,246.10 | 7,386,246.10 |

DISTRICT SCHOOL BOARD OF HILLSBOROUGH COUNTY
SCHEDULE OF SELECTED SUBJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2021

| TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES | Subobject | General Fund 100 | Special Revenue Funds 410, 420 and 490 | Special Revenue - Federal Education Stabilization Fund 440 | Capital Projects Funds 3XX | Total |
|--|-----------|---------------------|---|--|-------------------------------|---------------|
| <i>Noncapitalized Expenditures:</i> | | | | | | |
| Technology-Related Professional and Technical Services | 319 | 1,803,479.01 | 242,579.20 | | | 2,046,058.21 |
| Technology-Related Repairs and Maintenance | 359 | 1,372,685.77 | 198,786.37 | | | 1,571,472.14 |
| Technology-Related Rentals | 369 | 12,836,057.99 | 739,756.23 | 458,945.46 | | 14,034,759.68 |
| Telephone and Other Data Communication Services | 379 | | | | | 0.00 |
| Other Technology-Related Purchased Services | 399 | 1,260,279.91 | | | | 1,260,279.91 |
| Technology-Related Materials and Supplies | 5X9 | 402,503.50 | 505,339.42 | 96,877.94 | | 1,004,720.86 |
| Technology-Related Library Books | 619 | 26,689.61 | | | 155,359.22 | 182,048.83 |
| Noncapitalized Computer Hardware | 644 | 1,200,442.33 | 5,453,969.58 | 2,111,771.08 | 1,524,322.08 | 10,290,505.07 |
| Technology-Related Noncapitalized Fixtures and Equipment | 649 | 1,257,627.70 | 608,107.49 | 61,430.23 | 982.99 | 1,928,148.41 |
| Noncapitalized Software | 692 | 17,741.49 | 4,917.76 | 4,974.60 | 32,061.20 | 59,695.05 |
| Miscellaneous Technology-Related | 799 | 5,566.00 | | | | 5,566.00 |
| Total | | 20,183,073.31 | 7,753,456.05 | 2,733,999.31 | 1,712,725.49 | 32,383,254.16 |

| TECHNOLOGY-RELATED EQUIPMENT, COMPUTER HARDWARE AND SOFTWARE* | Subobject | General Fund 100 | Special Revenue Funds 410, 420 and 490 | Special Revenue - Federal Education Stabilization Fund 440 | Capital Projects Funds 3XX | Total |
|---|-----------|---------------------|---|--|-------------------------------|--------------|
| <i>Capitalized Expenditures:</i> | | | | | | |
| Capitalized Computer Hardware and Technology-Related Infrastructure | 643 | 340,937.38 | 153,502.22 | 90,642.54 | 72,255.07 | 657,337.21 |
| Technology-Related Capitalized Fixtures and Equipment | 648 | 717,948.29 | 517,635.03 | 223,511.53 | 11,665.80 | 1,470,760.65 |
| Capitalized Software | 691 | 2,790.20 | 0.00 | 0.00 | 241,651.16 | 244,441.36 |
| Total | | 1,061,675.87 | 671,137.25 | 314,154.07 | 325,572.03 | 2,372,539.22 |

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

DISTRICT SCHOOL BOARD OF HILLSBOROUGH COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES

For the Fiscal Year Ended June 30, 2021

Exhibit K-14
FDOE Page 27

| | Subobject | General Fund 100 | Special Revenue Food Services 410 | Special Revenue Other Federal Programs 420 | Special Revenue - Federal Education Stabilization Fund 440 | Total |
|---|-----------|---------------------|---|--|--|---------------|
| SUBAWARDS FOR INDIRECT COST RATE: | | | | | | |
| <i>Professional and Technical Services:</i> | | | | | | |
| Subawards Under Subagreements - First \$25,000 | 311 | | | | | 0.00 |
| Subawards Under Subagreements - In Excess of \$25,000 | 312 | 7,751,201.51 | | 5,573,369.01 | 33,061.64 | 13,357,632.16 |
| <i>Other Purchased Services:</i> | | | | | | |
| Subawards Under Subagreements - First \$25,000 | 391 | | | | | 0.00 |
| Subawards Under Subagreements - In Excess of \$25,000 | 392 | | | | | 0.00 |

| | Subobject | Special Revenue Food Services 410 |
|--|-----------|---|
| FOOD SERVICE SUPPLIES SUBOBJECT | | |
| Supplies | 510 | 73,920.75 |
| Food | 570 | 28,238,898.70 |
| Donated Foods | 580 | 4,475,698.49 |

| | Subobject | General Fund 100 | Special Revenue Other Federal Programs 420 | Special Revenue - Federal Education Stabilization Fund 440 | Total |
|---|-----------|---------------------|--|--|----------------|
| TEACHER SALARIES | | | | | |
| Basic Programs 101, 102 and 103 (Function 5100) | 120 | 499,535,298.62 | 21,398,093.45 | 36,401,525.64 | 557,334,917.71 |
| Basic Programs 101, 102 and 103 (Function 5100) | 140 | 0.00 | | | 0.00 |
| Basic Programs 101, 102 and 103 (Function 5100) | 750 | 118,331.41 | 73,425.95 | | 191,757.36 |
| Total Basic Program Salaries | | | | | |
| Other Programs 130 (ESOL) (Function 5100) | 120 | 499,653,630.03 | 21,471,519.40 | 36,401,525.64 | 557,526,675.07 |
| Other Programs 130 (ESOL) (Function 5100) | 140 | 8,306,124.47 | 592,459.88 | 222,236.69 | 9,120,821.04 |
| Other Programs 130 (ESOL) (Function 5100) | 750 | | | | 0.00 |
| Total Other Program Salaries | | | | | |
| ESE Programs 111, 112, 113, 254 and 255 (Function 5200) | 120 | 8,306,124.47 | 592,459.88 | 222,236.69 | 9,120,821.04 |
| ESE Programs 111, 112, 113, 254 and 255 (Function 5200) | 140 | 116,343,050.18 | 2,245,706.17 | 8,191,642.77 | 126,780,399.12 |
| ESE Programs 111, 112, 113, 254 and 255 (Function 5200) | 750 | 230.63 | 15,452.84 | | 15,683.47 |
| Total ESE Program Salaries | | | | | |
| Career Program 300 (Function 5300) | 120 | 116,343,280.81 | 2,261,159.01 | 8,191,642.77 | 126,796,082.59 |
| Career Program 300 (Function 5300) | 140 | 22,302,911.14 | 109,490.97 | 1,942,970.18 | 24,355,372.29 |
| Career Program 300 (Function 5300) | 750 | | | | 0.00 |
| Total Career Program Salaries | | | | | |
| | | 22,302,911.14 | 112,161.67 | 1,942,970.18 | 24,358,042.99 |
| TOTAL | | | | | |
| | | 646,605,946.45 | 24,437,299.96 | 46,738,375.28 | 717,801,621.69 |

| | Subobject | General Fund 100 | Special Revenue Other Federal Programs 420 | Special Revenue - Federal Education Stabilization Fund 440 | Total |
|---|-----------|---------------------|--|--|---------------|
| TEXTBOOKS (used for classroom instruction) | | | | | |
| Textbooks (Function 5000) | 520 | 12,179,760.44 | 2,141,399.17 | 1,296,512.99 | 15,617,672.60 |

| | Object | General Fund 100 | Special Revenue Other Federal Programs 420 | Special Revenue - Federal Education Stabilization Fund 440 | Total |
|---|-----------------|---------------------|--|--|------------------|
| EXCEPTIONAL STUDENT EDUCATION (ESE) EXPENDITURES | | | | | |
| Total Program Costs - Programs 111, 112, 113, 254 and 255 (Functions 5000 through 8200, do not include function 7420) | 100 through 700 | 949,659,023.29 | 94,015,423.83 | 76,490,783.02 | 1,120,165,230.14 |
| Total Direct Costs - Programs 111, 112, 113, 254 and 255 (Function 5000) | 100 through 700 | 940,107,383.51 | 59,235,888.08 | 75,062,017.35 | 1,074,405,288.94 |
| Student Support Services - Programs 111, 112, 113, 254 and 255 (Function 6100) | 100 through 700 | 5,826,724.27 | 5,438,860.58 | 778,111.05 | 12,043,695.90 |
| Instruction Staff Support Services - Programs 111, 112, 113, 254 and 255 (Functions 6200 through 6500) | 100 through 700 | 2,982,924.22 | 27,760,438.69 | 645,718.49 | 31,389,081.40 |
| Student Transportation Support Services - Programs 111, 112, 113, 254 and 255 (Function 7800) | 100 through 700 | 409.07 | 105,881.78 | 0.00 | 106,290.85 |

DISTRICT SCHOOL BOARD OF HILLSBOROUGH COUNTY
CATEGORICAL FLEXIBLE SPENDING AND OTHER DATA COLLECTION
For the Fiscal Year Ended June 30, 2021

Exhibit K-14
FDDE Page 28

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

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

| DISTRIBUTIONS TO CHARTER SCHOOLS (Charter school information is used in federal reporting) | | | | | |
|---|-------------|---------------------------------------|--|--|------------------------------------|
| <i>Expenditures:</i> | Fund Number | Direct Payment (FEFP) (Subobject 393) | Direct Payment (Non-FEFP) (Subobjects 394 & 794) | Charter School Local Capital Improvement (Subobject 795) | Amount Withheld for Administration |
| General Fund | 100 | 230,286,479.46 | 15,620,739.78 | | 3,556,838.73 |
| Special Revenue Funds - Food Services | 410 | | | | |
| Special Revenue Funds - Other Federal Programs | 420 | | 7,726,358.87 | | |
| Special Revenue Funds - Federal Education Stabilization Fund | 440 | | 2,122,036.84 | | |
| Capital Projects Funds | 3XX | | | 628,967.00 | |
| Total Charter School Distributions | | 230,286,479.46 | 25,469,135.49 | 628,967.00 | 3,556,838.73 |
| | | | | | 0.00 |
| | | | | | 249,464,057.97 |
| | | | | | 0.00 |
| | | | | | 7,726,358.87 |
| | | | | | 2,122,036.84 |
| | | | | | 628,967.00 |
| | | | | | 259,941,420.68 |

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

| MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting) | |
|--|--------------------------|
| <i>Expenditure Program or Activity:</i> | Unexpended June 30, 2020 |
| Earnings Expenditures and Carryforward Amounts: | 11,413,338.16 |
| Exceptional Student Education | 11,413,338.16 |
| School Nurses and Health Care Services | |
| Occupational Therapy, Physical Therapy and Other Therapy Services | |
| ESB Professional and Technical Services | |
| Gifted Student Education | |
| Staff Training and Curriculum Development | |
| Medicaid Administration and Billing Services | |
| Student Services | |
| Consultants | |
| Other | |
| Total Expenditures | 11,413,338.16 |

| GENERAL FUND BALANCE SHEET INFORMATION (This information is used in state reporting) | |
|---|----------------|
| <i>Balance Sheet Amount, June 30, 2021</i> | Amount |
| Total Assets and Deferred Outflows of Resources | 204,328,919.73 |
| Total Liabilities and Deferred Inflows of Resources | 56,821,635.05 |

DISTRICT SCHOOL BOARD OF HILLSBOROUGH COUNTY
VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM
For the Fiscal Year Ended June 30, 2021

| VOLUNTARY PREKINDERGARTEN PROGRAM [1] GENERAL FUND EXPENDITURES | Account Number | 100 | 200 | 300 | 400 | 500 | 600 | 700 | Totals |
|--|----------------|--------------|-------------------|--------------------|-----------------|------------------------|----------------|-------|--------------|
| | | Salaries | Employee Benefits | Purchased Services | Energy Services | Materials and Supplies | Capital Outlay | Other | |
| <i>Current:</i> | | | | | | | | | |
| Prekindergarten | 5500 | 2,825,425.91 | 450,000.00 | | | | | | 3,275,425.91 |
| Student Support Services | 6100 | | | | | | | | 0.00 |
| Instructional Media Services | 6200 | | | | | | | | 0.00 |
| Instruction and Curriculum Development Services | 6300 | | | | | | | | 0.00 |
| Instructional Staff Training Services | 6400 | | | | | | | | 0.00 |
| Instruction-Related Technology | 6500 | | | | | | | | 0.00 |
| Board | 7100 | | | | | | | | 0.00 |
| General Administration | 7200 | | | | | | | | 0.00 |
| School Administration | 7300 | | | | | | | | 0.00 |
| Facilities Acquisition and Construction | 7410 | | | | | | | | 0.00 |
| Fiscal Services | 7500 | | | | | | | | 0.00 |
| Food Services | 7600 | | | | | | | | 0.00 |
| Central Services | 7700 | | | | | | | | 0.00 |
| Student Transportation Services | 7800 | | | | | | | | 0.00 |
| Operation of Plant | 7900 | | | | | | | | 0.00 |
| Maintenance of Plant | 8100 | | | | | | | | 0.00 |
| Administrative Technology Services | 8200 | | | | | | | | 0.00 |
| Community Services | 9100 | | | | | | | | 0.00 |
| <i>Capital Outlay:</i> | | | | | | | | | |
| Facilities Acquisition and Construction | 7420 | | | | | | | | 0.00 |
| Other Capital Outlay | 9300 | | | | | | | | 0.00 |
| <i>Debt Service: (Function 9200)</i> | | | | | | | | | |
| Redemption of Principal | 710 | | | | | | | | 0.00 |
| Interest | 720 | | | | | | | | 0.00 |
| Total Expenditures | | 2,825,425.91 | 450,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,275,425.91 |

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

DOE PAGE 30 THROUGH 31 INTENTIONALLY OMITTED

SCHEDULE 5
SUPPLEMENTAL SCHEDULE OF FEDERAL
FINANCIAL ASSISTANCE PROGRAM EXPENDITURES
For the Fiscal Year Ended June 30, 2021

| Federal Grantor/Pass -Through Grantor/Program Title | Catalog of Federal Domestic Assistance Number | Pass-Through Grantor Number | Amount of Expenditures | Amount Provided to Subrecipients |
|--|---|--|---------------------------|----------------------------------|
| No Cluster | | | | |
| Healthier US School Challenge: Smarter Lunchrooms | 10.543 | 9154 | 146,445.00 | |
| Child and Adult Care Food Program | 10.558 | 4272 | 3,276,599.75 | |
| Fresh Fruit and Vegetable Program | 10.582 | 20004 | 1,058,568.50 | |
| Total Food And Nutrition Service, Agriculture, Department Of | | | 4,481,613.25 | |
| National Defense Education Program | 12.006 | HQ00342010044 | 812,233.88 | |
| Competitive Grants: Promoting K-12 Student Achievement at Military- Connected Schools | 12.556 | HE1254-16-1-0018 | 274,640.86 | |
| Total Department Of Defense, Dept Of Defense | | | 1,086,874.74 | |
| Public Safety Partnership and Community Policing Grants | 16.710 | 2019-SV-WX0028 2019-YS-BX-0007, | 88,707.31 | |
| STOP School Violence | 16.839 | 2019-YS-BX-0038 | 257,563.84 | |
| Total Office Of Justice Programs, Justice, Department Of | | | 346,271.15 | |
| National Farmworker Jobs Program | 17.264 | 4050B-OCFJ1, 4051B-1CFJ1 | 296,820.48 | |
| Total Employment And Training Administration, Labor, Department Of | | | 296,820.48 | |
| Adult Education - Basic Grants to States | 84.002 | 1910B-OCG01, 1930B-OCE01, 1911B-1CG01, 1931B-1CE01 | 2,184,224.19 | |
| Federal Supplemental Educational Opportunity Grants | 84.007 | N/A | 72,536.91 | |
| Title I Grants to Local Educational Agencies | 84.010 | 2230B-0CD01, 2120B-OCB01, 2260B-0C001, 2231B-1CD01, 2261B-1C003, 2121B-1CB01, 2261B-1C001, 2261B-1CS01, 1266B-1CTR1 | 63,245,471.22 | 49,425.55 |
| Migrant Education State Grant Program | 84.011 | 2170B-OCF01, 2170T-OCF01, 2171B-1CF01, 2171T-1CF01 | 3,270,279.12 | |
| Federal Work-Study Program | 84.033 | N/A | 4,223.66 | |
| Impact Aid | 84.041 | N/A | 475,927.00 | |
| Career and Technical Education -- Basic Grants to States | 84.048 | 1610B-0CS01, 1610B-0CP01, 1611B-1CS01, 1611B-1CP01 | 2,765,992.88 | |
| Indian Education Grants to Local Educational Agencies | 84.060 | N/A | 10,066.94 | |
| Federal Pell Grant Program | 84.063 | N/A | 2,217,655.05 | |
| School Safety National Activities (formerly, Safe and Drug-Free Schools and Communities-National Programs) | 84.184 | N/A | 209,468.04 | |
| Education for Homeless Children and Youth | 84.196 | 1271B-1CH01 2982A-9C102, 2982A-9C101, 2982A-9C103, 2982A-9C104, 2987B-9C101, 2987B-8C102, 2987B-8C104, 2987B-1CV16, 2987B-1CV12, 2987B-1CV13, 2987B-1CV15, 2987B-1CV11, 2987B-1CV10, 2987B-1CV14, | 193,677.00 | |
| Charter Schools | 84.282 | 2987B-0C005 | 2,865,220.94 | 2,865,220.94 |
| Twenty-First Century Community Learning Centers | 84.287 | 2440B-0CCC1, 2441B-1CCC1 | 128,059.41 | 128,059.41 |
| Gaining Early Awareness and Readiness for Undergraduate Programs | 84.334 | N/A | 48,838.05 | |

SCHEDULE 5
SUPPLEMENTAL SCHEDULE OF FEDERAL
FINANCIAL ASSISTANCE PROGRAM EXPENDITURES
For the Fiscal Year Ended June 30, 2021

| | | | | |
|---|--------|--|----------------|--------------|
| English Language Acquisition State Grants | 84.365 | 1020B-0C001, 1021B-1C001 | 2,262,077.43 | |
| Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants) | 84.367 | 2240B-0CT01, 2241B-1CT01 | 5,736,696.79 | |
| Teacher and School Leader Incentive Grants (formerly the Teacher Incentive Fund) | 84.374 | N/A | 215,685.93 | |
| Education Innovation and Research (formerly Investing in Innovation (i3) Fund) | 84.411 | N/A | 12,347.77 | |
| Supporting Effective Educator Development Program | 84.423 | N/A | 191,979.02 | |
| Student Support and Academic Enrichment Program | 84.424 | 2410A-0C001, 2411A-1C001, 1240A-1C001, 1240C-1C001, 1230B-1CS01, 1240E-1C001, 1240E-1C002, 1230F-1C001, 1230A-1C002, 1240F-1C001, 1230A-1C001, 1230A-1CR03, 1240S-1C001, 1241A-1CR01 | 2,159,276.32 | |
| Education Stabilization Fund | 84.425 | | 118,450,949.79 | |
| Disaster Recovery Assistance for Education | 84.938 | 1079A-9C001 | 1,772.27 | |
| Total Education, Department Of, Education, Department Of | | | 206,722,425.73 | 3,042,705.90 |
| Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance | 93.079 | N/A | 368,120.66 | |
| Refugee and Entrant Assistance State/Replacement Designee Administered Programs | 93.566 | LK205 | 543,045.25 | |
| Social Services Block Grant | 93.667 | SR 19-20, LC937 | 12,482.28 | |
| Children's Health Insurance Program | 93.767 | HB377 | 111,910.00 | |
| Total Centers For Medicare And Medicaid Services, Health And Human Services, Department Of | | | 1,035,558.19 | |
| Citizenship Education and Training | 97.010 | COC-0, 20CICET00157-01-00 | 76,584.00 | |
| Total U.S. Citizenship And Immigration Services, Homeland Security, Department Of | | | 76,584.00 | |
| Total No Cluster | | | 214,046,147.54 | 3,042,705.90 |
| 477 Cluster | | | | |
| Temporary Assistance for Needy Families | 93.558 | SR 19-20 | 1,343.92 | |
| Child Care and Development Block Grant | 93.575 | SR 19-20, LC937 | 54,953.02 | |
| Child Care Mandatory and Matching Funds of the Child Care and Development Fund | 93.596 | SR 19-20 | 1,680.05 | |
| Total Administration For Children And Families, Health And Human Services, Department Of | | | 57,976.98 | |
| Total 477 Cluster | | | 57,976.98 | |
| Child Nutrition Cluster | | | | |
| School Breakfast Program | 10.553 | 19002, 20002 | 95,916.61 | |
| National School Lunch Program | 10.555 | 19001, 19003, 20001, 20003 | 4,701,601.55 | |
| Summer Food Service Program for Children | 10.559 | 19006, 19007, 20006, 20007 | 80,469,302.40 | |
| Total FOOD AND NUTRITION SERVICE, AGRICULTURE, DEPARTMENT OF | | | 85,266,820.56 | |

SCHEDULE 5
SUPPLEMENTAL SCHEDULE OF FEDERAL
FINANCIAL ASSISTANCE PROGRAM EXPENDITURES
For the Fiscal Year Ended June 30, 2021

| | | | |
|---|--------|---|----------------------|
| TOTAL Child Nutrition Cluster | | 85,266,820.56 | |
| Special Education Cluster (IDEA) | | | |
| | | 2639B-9CB01, 2620B-0CDT1, 2620B-0CD04, 2630B-0CB01, 2620B-0CD02, 2620B-0CDT3, 2620B-0CD01, 2621B-0CD04, 2631B-1CB01, 2621B-1CD02, 2621D-1CDT3, 2621B-1CD01 | |
| Special Education Grants to States | 84.027 | | 48,111,199.62 |
| Special Education Preschool Grants | 84.173 | 2670B-0CP01, 2671B-1CP01 | 863,945.25 |
| Total OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, EDUCATION, DEPARTMENT OF | | | 48,975,144.87 |
| TOTAL Special Education Cluster (IDEA) | | | 48,975,144.87 |
| Head Start Cluster | | | |
| Head Start | 93.600 | 0-04CH4768/05 | 12,353,006.47 |
| Total ADMINISTRATION FOR CHILDREN AND FAMILIES, HEALTH AND HUMAN SERVICES, DEPARTMENT OF | | | 12,353,006.47 |
| TOTAL Head Start Cluster | | | 12,353,006.47 |
| GRAND TOTAL | | 360,699,096.42 | 3,042,705.90 |

Notes:

- 1) Hillsborough County Public Schools did not use the 10% de minimis cost rate.
- 2) The Schedule of Expenditures of Federal Awards represents amounts expended from Federal programs during the 2020-2021 fiscal year as determined based on the modified accrual basis of accounting. The amount reported on the Schedule have been reconciled to and are in agreement with amounts recorded in the District's accounting records from which the basic financial statements have been reported.
- 3) Noncash Assistance: National School Lunch Program includes \$4,475,698.49 of donated food received during the fiscal year. Donated foods are valued at fair value as determined at the time of donation.

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

Return completed form to:
Department of Education
Office of Funding and
Financial Reporting
325 W. Gaines St., Suite 824
Tallahassee, FL 32399-0400

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The Report of Financial Data to the Commissioner of Education (ESE 348) for the fiscal year ended June 30, 2020, was submitted in accordance with rule 6A-1.0071, F.A.C. (section 1001.51(12)(b), F.S.). This report was approved by the school board on September 8, 2022.

District Superintendent's Signature

September 8, 2022
Date

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

Exhibit K-1
FDOE Page 1
Fund 100

| REVENUES | Account Number | |
|--|----------------|-------------------------|
| <i>Federal Direct:</i> | | |
| Federal Impact, Current Operations | 3121 | 372,294.00 |
| Reserve Officers Training Corps (ROTC) | 3191 | 2,167,246.94 |
| Miscellaneous Federal Direct | 3199 | 99,206.45 |
| Total Federal Direct | 3100 | 2,638,747.39 |
| <i>Federal Through State and Local:</i> | | |
| Medicaid | 3202 | 8,544,181.36 |
| National Forest Funds | 3255 | 0.00 |
| Federal Through Local | 3280 | 0.00 |
| Miscellaneous Federal Through State | 3299 | 0.00 |
| Total Federal Through State and Local | 3200 | 8,544,181.36 |
| <i>State:</i> | | |
| Florida Education Finance Program (FEFP) | 3310 | 893,499,021.00 |
| Workforce Development | 3315 | 29,207,769.00 |
| Workforce Development Capitalization Incentive Grant | 3316 | 0.00 |
| Workforce Education Performance Incentives | 3317 | 261,000.00 |
| Adults with Disabilities | 3318 | 0.00 |
| CO&DS Withheld for Administrative Expenditure | 3323 | 125,208.87 |
| Diagnostic and Learning Resources Centers | 3335 | 0.00 |
| Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.) | 3341 | 0.00 |
| State Forest Funds | 3342 | 0.00 |
| State License Tax | 3343 | 646,538.02 |
| District Discretionary Lottery Funds | 3344 | 0.00 |
| <i>Categorical Programs:</i> | | |
| Class Size Reduction Operating Funds | 3355 | 219,443,629.00 |
| Florida School Recognition Funds | 3361 | 0.00 |
| Voluntary Prekindergarten Program | 3371 | 3,332,026.55 |
| Preschool Projects | 3372 | 0.00 |
| <i>Other State:</i> | | 0.00 |
| Reading Programs | 3373 | 0.00 |
| Full-Service Schools Program | 3378 | 0.00 |
| State Through Local | 3380 | 0.00 |
| Other Miscellaneous State Revenues | 3399 | 2,263,801.98 |
| Total State | 3300 | 1,148,778,994.42 |
| <i>Local:</i> | | |
| District School Taxes | 3411 | 553,890,722.85 |
| Tax Redemptions | 3421 | 0.00 |
| Payment in Lieu of Taxes | 3422 | 0.00 |
| Excess Fees | 3423 | 10,418.96 |
| Tuition | 3424 | 0.00 |
| Lease Revenue | 3425 | 431,194.07 |
| Interest on Investments | 3431 | 590,159.75 |
| Gain on Sale of Investments | 3432 | 0.00 |
| Net Increase (Decrease) in Fair Value of Investments | 3433 | 0.00 |
| Gifts, Grants and Bequests | 3440 | 2,888,517.59 |
| Interest Income - Leases | 3445 | 0.00 |
| <i>Student Fees:</i> | | |
| Adult General Education Course Fees | 3461 | 342,837.13 |
| Postsec Career Cert-Appl Tech Diploma Course Fees | 3462 | 2,282,841.32 |
| Continuing Workforce Education Course Fees | 3463 | 0.00 |
| Capital Improvement Fees | 3464 | 0.00 |
| Postsecondary Lab Fees | 3465 | 0.00 |
| Lifelong Learning Fees | 3466 | 300,200.96 |
| GED® Testing Fees | 3467 | 0.00 |
| Financial Aid Fees | 3468 | 0.00 |
| Other Student Fees | 3469 | 0.00 |
| <i>Other Fees:</i> | | |
| Preschool Program Fees | 3471 | 1,186,513.76 |
| Prekindergarten Early Intervention Fees | 3472 | 0.00 |
| School-Age Child Care Fees | 3473 | 11,216,720.46 |
| Other Schools, Courses and Classes Fees | 3479 | 430,949.09 |
| <i>Miscellaneous Local:</i> | | |
| Bus Fees | 3491 | 0.00 |
| Transportation Services Rendered for School Activities | 3492 | 1,114,876.52 |
| Sale of Junk | 3493 | 104,324.26 |
| Receipt of Federal Indirect Cost Rate | 3494 | 8,502,810.32 |
| Other Miscellaneous Local Sources | 3495 | 36,870,783.67 |
| Refunds of Prior Year's Expenditures | 3497 | 0.00 |
| Collections for Lost, Damaged and Sold Textbooks | 3498 | 71,669.49 |
| Receipt of Food Service Indirect Costs | 3499 | 3,303,946.50 |
| Total Local | 3400 | 623,539,486.70 |
| Total Revenues | 3000 | 1,783,501,409.87 |

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

Exhibit K-1
FDOE Page 2
Fund 100

| EXPENDITURES | Account Number | 100 | 200 | 300 | 400 | 500 | 600 | 700 | Totals |
|--|----------------|----------------|-------------------|--------------------|-----------------|------------------------|----------------|---------------|------------------|
| | | Salaries | Employee Benefits | Purchased Services | Energy Services | Materials and Supplies | Capital Outlay | Other | |
| <i>Current:</i> | | | | | | | | | |
| Instruction | 5000 | 700,603,797.29 | 221,165,310.10 | 269,038,587.61 | 0.00 | 33,245,309.22 | 3,482,820.16 | 11,693,976.38 | 1,239,229,800.76 |
| Student Support Services | 6100 | 16,327,769.68 | 4,672,298.57 | 5,207,137.06 | 0.00 | 666,204.65 | 15,644.25 | 3,980.19 | 26,893,034.40 |
| Instructional Media Services | 6200 | 14,437,508.77 | 4,390,270.32 | 495,626.04 | 0.00 | 142,018.63 | 1,761,040.38 | 3,054.00 | 21,229,518.14 |
| Instruction and Curriculum Development Services | 6300 | 16,950,479.12 | 4,882,864.29 | 456,612.20 | 41,660.51 | 2,102,035.37 | 365,202.29 | 5,926,673.90 | 30,725,527.68 |
| Instructional Staff Training Services | 6400 | 4,061,493.13 | 992,688.09 | 1,973,650.62 | 0.00 | 808,113.70 | 109.82 | 466,737.72 | 8,302,793.08 |
| Instruction-Related Technology | 6500 | 14,601,534.42 | 4,604,991.74 | 17,236,779.57 | 1,427.29 | 793,873.77 | 379,009.97 | 3,308.00 | 37,620,924.76 |
| Board | 7100 | 491,851.07 | 282,018.16 | 1,642,643.54 | 0.00 | 4,756.73 | 4,494.00 | 215,105.70 | 2,640,869.20 |
| General Administration | 7200 | 4,053,355.04 | 1,240,567.90 | 399,519.35 | 1,610.78 | 70,641.05 | 31,019.16 | 109,565.93 | 5,906,279.21 |
| School Administration | 7300 | 80,168,457.51 | 25,539,973.91 | 3,246,067.56 | 0.00 | 1,036,391.33 | 466,474.22 | 378,216.00 | 110,835,580.53 |
| Facilities Acquisition and Construction | 7410 | 2,764,536.24 | 847,438.17 | 29,997.77 | 0.00 | 393.09 | 968,136.65 | 15,551,963.53 | 20,162,465.45 |
| Fiscal Services | 7500 | 5,199,713.67 | 1,599,482.56 | 1,819,437.74 | 0.00 | 24,583.01 | 1,250.00 | 101,661.61 | 8,746,128.59 |
| Food Services | 7600 | 1,794.61 | 288.73 | 199,346.36 | 51.32 | 577.56 | 0.00 | 195.00 | 202,253.58 |
| Central Services | 7700 | 13,762,279.69 | 5,477,280.10 | 2,229,924.53 | 72,973.68 | 656,688.23 | 1,932.85 | 472,349.89 | 22,673,428.97 |
| Student Transportation Services | 7800 | 34,340,127.15 | 15,467,801.81 | 7,564,796.83 | 5,589,646.28 | 1,505,288.69 | 2,459.71 | 1,008,161.04 | 65,478,281.51 |
| Operation of Plant | 7900 | 53,682,508.48 | 23,060,576.20 | 27,296,216.58 | 32,305,205.28 | 2,880,806.11 | 112,279.91 | 979,825.26 | 140,317,417.82 |
| Maintenance of Plant | 8100 | 14,507,637.25 | 5,465,190.37 | 3,742,849.94 | 533,944.80 | 4,731,883.10 | 34,661.14 | 36,171.51 | 29,052,338.11 |
| Administrative Technology Services | 8200 | 83,675.50 | 24,338.11 | 12,000.00 | 0.00 | 56,577.81 | 0.00 | 0.00 | 176,591.42 |
| Community Services | 9100 | 7,422,009.28 | 909,281.55 | 668,197.04 | 0.00 | 445,361.86 | 8,390.06 | 632,787.01 | 10,086,026.80 |
| <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 | | 983,460,527.90 | 320,622,660.68 | 343,259,390.34 | 38,546,519.94 | 49,171,503.91 | 7,634,924.57 | 37,583,732.67 | 1,780,279,260.01 |
| Excess (Deficiency) of Revenues Over Expenditures | | | | | | | | | 3,222,149.86 |

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

For the Fiscal Year Ended June 30, 2022

Exhibit K-1
FDOE Page 3
Fund 100

| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES | Account Number | |
|--|---------------------------|----------------|
| Loans | 3720 | 0.00 |
| Sale of Capital Assets | 3730 | 0.00 |
| Loss Recoveries | 3740 | 0.00 |
| <i>Transfers In:</i> | | |
| From Debt Service Funds | 3620 | 0.00 |
| From Capital Projects Funds | 3630 | 38,922,319.10 |
| From Special Revenue Funds | 3640 | 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 | 38,922,319.10 |
| <i>Transfers Out: (Function 9700)</i> | | |
| To Debt Service Funds | 920 | 0.00 |
| To Capital Projects Funds | 930 | (778,407.00) |
| To Special Revenue Funds | 940 | 0.00 |
| To Permanent Funds | 960 | 0.00 |
| To Internal Service Funds | 970 | (2,733,738.32) |
| To Enterprise Funds | 990 | 0.00 |
| Total Transfers Out | 9700 | (3,512,145.32) |
| Total Other Financing Sources (Uses) | | 35,410,173.78 |
| Net Change In Fund Balance | | 38,632,323.64 |
| Fund Balance, July 1, 2021 | 2800 | 147,507,284.68 |
| Adjustments to Fund Balance | 2891 | 0.00 |
| <i>Ending Fund Balance:</i> | | |
| Nonspendable Fund Balance | 2710 | 5,197,002.16 |
| Restricted Fund Balance | 2720 | 66,305,470.39 |
| Committed Fund Balance | 2730 | 0.00 |
| Assigned Fund Balance | 2740 | 0.00 |
| Unassigned Fund Balance | 2750 | 114,637,135.77 |
| Total Fund Balances, June 30, 2022 | 2700 | 186,139,608.32 |

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

For the Fiscal Year Ended June 30, 2022

Exhibit K-2
FDOE Page 4
Fund 410

| REVENUES | Account Number | |
|--|----------------|-----------------------|
| <i>Federal :</i> | | |
| Miscellaneous Federal Direct | 3199 | 0.00 |
| <i>Federal Through State and Local:</i> | | |
| School Lunch Reimbursement | 3261 | 0.00 |
| School Breakfast Reimbursement | 3262 | 0.00 |
| Afterschool Snack Reimbursement | 3263 | 0.00 |
| Child Care Food Program | 3264 | 4,121,381.99 |
| USDA-Donated Commodities | 3265 | 6,605,268.20 |
| Cash in Lieu of Donated Foods | 3266 | 287,837.41 |
| Summer Food Service Program | 3267 | 118,271,387.56 |
| Fresh Fruit and Vegetable Program | 3268 | 1,545,466.95 |
| Other Food Services | 3269 | 0.00 |
| Federal Through Local | 3280 | 0.00 |
| Miscellaneous Federal Through State | 3299 | 0.00 |
| Total Federal Through State and Local | 3200 | 130,831,342.11 |
| <i>State:</i> | | |
| School Breakfast Supplement | 3337 | 689,950.00 |
| School Lunch Supplement | 3338 | 686,277.00 |
| State Through Local | 3380 | 0.00 |
| Other Miscellaneous State Revenues | 3399 | 2,707,105.82 |
| Total State | 3300 | 4,083,332.82 |
| <i>Local:</i> | | |
| Interest on Investments | 3431 | 113,384.81 |
| Gain on Sale of Investments | 3432 | 0.00 |
| Net Increase (Decrease) in Fair Value of Investments | 3433 | 0.00 |
| Gifts, Grants and Bequests | 3440 | 49,687.00 |
| Student Lunches | 3451 | 761,854.55 |
| Student Breakfasts | 3452 | 0.00 |
| Adult Breakfasts/Lunches | 3453 | 182,222.11 |
| Student and Adult á la Carte Fees | 3454 | 8,391,872.71 |
| Student Snacks | 3455 | 0.00 |
| Other Food Sales | 3456 | 325,149.73 |
| Other Miscellaneous Local Sources | 3495 | 827,863.06 |
| Refunds of Prior Year's Expenditures | 3497 | 0.00 |
| Total Local | 3400 | 10,652,033.97 |
| Total Revenues | 3000 | 145,566,708.90 |

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

Exhibit K-2
FDOE Page 5
Fund 410

| EXPENDITURES (Functions 7600/9300) | Account Number | |
|--|-----------------------|----------------|
| Salaries | 100 | 38,149,059.06 |
| Employee Benefits | 200 | 19,541,257.89 |
| Purchased Services | 300 | 3,784,846.24 |
| Energy Services | 400 | 2,310,672.26 |
| Materials and Supplies | 500 | 51,779,699.20 |
| Capital Outlay | 600 | 1,742,542.14 |
| Other | 700 | 3,797,225.77 |
| Other Capital Outlay (Function 9300) | 600 | 0.00 |
| Total Expenditures | | 121,105,302.56 |
| Excess (Deficiency) of Revenues Over Expenditures | | 24,461,406.34 |
| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES | | |
| Loans | 3720 | 0.00 |
| Sale of Capital Assets | 3730 | 0.00 |
| Loss Recoveries | 3740 | 0.00 |
| <i>Transfers In:</i> | | |
| 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 |
| Total Transfers In | 3600 | 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 |
| 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 Other Financing Sources (Uses) | | 0.00 |
| Net Change in Fund Balance | | 24,461,406.34 |
| Fund Balance, July 1, 2021 | 2800 | 35,270,283.66 |
| Adjustments to Fund Balance | 2891 | 0.00 |
| <i>Ending Fund Balance:</i> | | |
| Nonspendable Fund Balance | 2710 | 1,620,647.56 |
| Restricted Fund Balance | 2720 | 58,111,042.44 |
| Committed Fund Balance | 2730 | 0.00 |
| Assigned Fund Balance | 2740 | 0.00 |
| Unassigned Fund Balance | 2750 | 0.00 |
| Total Fund Balances, June 30, 2022 | 2700 | 59,731,690.00 |

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

Exhibit K-3
FDOE Page 6
Fund 420

| REVENUES | Account Number | |
|--|----------------|----------------|
| <i>Federal Direct:</i> | | |
| Head Start | 3130 | 0.00 |
| Workforce Innovation and Opportunity Act | 3170 | 0.00 |
| Community Action Programs | 3180 | 0.00 |
| Reserve Officers Training Corps (ROTC) | 3191 | 0.00 |
| Pell Grants | 3192 | 2,418,671.39 |
| Miscellaneous Federal Direct | 3199 | 1,906,562.96 |
| Total Federal Direct | 3100 | 4,325,234.35 |
| <i>Federal Through State and Local:</i> | | |
| Career and Technical Education | 3201 | 3,792,000.64 |
| Medicaid | 3202 | 0.00 |
| Individuals with Disabilities Education Act (IDEA) | 3230 | 48,471,535.25 |
| <i>Workforce Innovation and Opportunity Act:</i> | | |
| Adult General Education | 3221 | 1,911,639.17 |
| English Literacy and Civics Education | 3222 | 392,213.88 |
| Adult Migrant Education | 3223 | 313,387.30 |
| Other WIOA Programs | 3224 | 0.00 |
| <i>ESSA - Elementary and Secondary Education Act:</i> | | |
| Elementary and Secondary Education Act - Title I | 3240 | 81,888,222.40 |
| Teacher and Principal Training and Recruiting - Title II, Part A | 3225 | 7,453,791.63 |
| Math and Science Partnerships - Title II, Part B | 3226 | 0.00 |
| Language Instruction - Title III | 3241 | 3,279,807.48 |
| Twenty-First Century Schools - Title IV | 3242 | 3,644,294.26 |
| Federal Through Local | 3280 | 14,927,430.61 |
| Emergency Immigrant Education Program | 3293 | 609,595.29 |
| Miscellaneous Federal Through State | 3299 | 1,115,317.84 |
| Total Federal Through State and Local | 3200 | 167,799,235.75 |
| <i>State:</i> | | |
| State Through Local | 3380 | 0.00 |
| Other Miscellaneous State Revenues | 3399 | 36,842.00 |
| Total State | 3300 | 36,842.00 |
| <i>Local:</i> | | |
| 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 |
| Adult General Education Course Fees | 3461 | 0.00 |
| Sale of Junk | 3493 | 0.00 |
| Other Miscellaneous Local Sources | 3495 | 278,943.68 |
| Refunds of Prior Year's Expenditures | 3497 | 0.00 |
| Total Local | 3400 | 278,943.68 |
| Total Revenues | 3000 | 172,440,255.78 |

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

Exhibit K-3
FDOE Page 7
Fund 420

| EXPENDITURES | Account Number | 100 Salaries | 200 Employee Benefits | 300 Purchased Services | 400 Energy Services | 500 Materials and Supplies | 600 Capital Outlay | 700 Other | Totals |
|--|----------------|-----------------|--------------------------|---------------------------|------------------------|-------------------------------|-----------------------|---------------|----------------|
| <i>Current:</i> | | | | | | | | | |
| Instruction | 5000 | 45,192,196.00 | 13,753,175.13 | 9,168,532.83 | 27,794.56 | 8,426,768.08 | 13,801,487.85 | 268,995.69 | 90,638,950.14 |
| Student Support Services | 6100 | 8,389,919.24 | 2,699,810.37 | 889,386.09 | 3,757.74 | 503,547.67 | 345,724.23 | 1,200.00 | 12,833,345.34 |
| Instructional Media Services | 6200 | 680,495.10 | 228,848.25 | 397,470.05 | 0.00 | 74,386.80 | 1,485,598.63 | 0.00 | 2,866,798.83 |
| Instruction and Curriculum Development Services | 6300 | 27,022,140.42 | 8,246,891.19 | 550,438.38 | 800.70 | 214,499.38 | 69,754.35 | 102,687.65 | 36,207,212.07 |
| Instructional Staff Training Services | 6400 | 11,449,792.51 | 3,047,057.38 | 1,775,439.97 | 0.00 | 818,960.96 | 47,855.55 | 311,406.94 | 17,450,513.31 |
| Instruction-Related Technology | 6500 | 64,847.58 | 23,140.23 | 400,000.00 | 0.00 | 0.00 | 103,317.97 | 0.00 | 591,305.78 |
| Board | 7100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| General Administration | 7200 | 13,898.58 | 3,795.36 | 0.00 | 0.00 | 0.00 | 0.00 | 7,085,153.84 | 7,102,847.78 |
| School Administration | 7300 | 319,756.68 | 27,451.79 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 347,208.47 |
| Facilities Acquisition and Construction | 7410 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 86,231.12 | 0.00 | 86,231.12 |
| Fiscal Services | 7500 | 66,456.16 | 21,801.78 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 88,257.94 |
| Food Services | 7600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Central Services | 7700 | 12,630.75 | 380.54 | 206,369.89 | 0.00 | 0.00 | 0.00 | 0.00 | 219,381.18 |
| Student Transportation Services | 7800 | 99,121.22 | 37,328.39 | 332,519.09 | 0.00 | 0.00 | 0.00 | 29,252.77 | 498,221.47 |
| Operation of Plant | 7900 | 27,537.98 | 10,655.43 | 1,657.98 | 0.00 | 31,327.45 | 0.00 | 0.00 | 71,178.84 |
| Maintenance of Plant | 8100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Administrative Technology Services | 8200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Community Services | 9100 | 623,182.82 | 223,708.80 | 38,329.04 | 0.00 | 21,971.23 | 0.00 | 2,531,611.62 | 3,438,803.51 |
| <i>Capital Outlay:</i> | | | | | | | | | |
| Facilities Acquisition and Construction | 7420 | | | | | | 0.00 | | 0.00 |
| Other Capital Outlay | 9300 | | | | | | 0.00 | | 0.00 |
| Total Expenditures | | 93,961,975.04 | 28,324,044.64 | 13,760,143.32 | 32,353.00 | 10,091,461.57 | 15,939,969.70 | 10,330,308.51 | 172,440,255.78 |
| Excess (Deficiency) of Revenues over Expenditures | | | | | | | | | 0.00 |
| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES | Account Number | | | | | | | | |
| Loans | 3720 | 0.00 | | | | | | | |
| Sale of Capital Assets | 3730 | 0.00 | | | | | | | |
| Loss Recoveries | 3740 | 0.00 | | | | | | | |
| <i>Transfers In:</i> | | | | | | | | | |
| 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 | | | | | | | |
| Total Transfers In | 3600 | 0.00 | | | | | | | |
| <i>Transfers Out: (Function 9700)</i> | | | | | | | | | |
| To the 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 Other Financing Sources (Uses) | | 0.00 | | | | | | | |
| Net Change in Fund Balance | | 0.00 | | | | | | | |
| Fund Balance, July 1, 2021 | 2800 | 0.00 | | | | | | | |
| Adjustments to Fund Balance | 2891 | 0.00 | | | | | | | |
| <i>Ending Fund Balance:</i> | | | | | | | | | |
| 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 Balances, June 30, 2022 | 2700 | 0.00 | | | | | | | |

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

Exhibit K-4

DOE Page 8

| REVENUES | Account Number | Elem. & Sec. School Emergency Relief (ESSER) 441 | Other CARES Act Relief Fund (Including GEER) 442 | Elem. & Sec. School Emergency Relief (ESSER II) 443 | Other CRRSA Act Relief Fund (Including GEER II) 444 | Elem. & Sec. School Emergency Relief (ESSER III) 445 | Other ARP Act Relief Fund 446 | Totals |
|---|-------------------|---|--|--|---|---|---|-----------------------|
| <i>Federal Direct:</i> | | | | | | | | |
| Miscellaneous Federal Direct | 3199 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 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 | 11,912,713.85 | 2,519,992.89 | 67,625,887.49 | 0.00 | 66,695,856.97 | 0.00 | 148,754,451.20 |
| Education Stabilization Funds - Workforce | 3272 | | 902,507.13 | | 2,670,849.05 | | 3,666,510.63 | 7,239,866.81 |
| Education Stabilization Funds - VPK | 3273 | | 22,233.84 | | 2,588,691.81 | | 0.00 | 2,610,925.65 |
| Federal Through Local | 3280 | 0.00 | 204,250.00 | 0.00 | 0.00 | 0.00 | 0.00 | 204,250.00 |
| Miscellaneous Federal Through State | 3299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Federal Through State and Local | 3200 | 11,912,713.85 | 3,648,983.86 | 67,625,887.49 | 5,259,540.86 | 66,695,856.97 | 3,666,510.63 | 158,809,493.66 |
| <i>Local:</i> | | | | | | | | |
| Other Miscellaneous Local Sources | 3495 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Local | 3400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Revenues | 3000 | 11,912,713.85 | 3,648,983.86 | 67,625,887.49 | 5,259,540.86 | 66,695,856.97 | 3,666,510.63 | 158,809,493.66 |

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

Exhibit K-4
 FDOE Page 9
 Fund 441

| EXPENDITURES | Account Number | 100 Salaries | 200 Employee Benefits | 300 Purchased Services | 400 Energy Services | 500 Materials and Supplies | 600 Capital Outlay | 700 Other | Totals |
|--|----------------|-----------------|--------------------------|---------------------------|------------------------|-------------------------------|-----------------------|--------------|---------------|
| <i>Current:</i> | | | | | | | | | |
| Instruction | 5000 | 66,074.01 | 10,826.98 | 2,665,694.15 | 0.00 | 306,693.53 | 7,190,324.42 | 0.00 | 10,239,613.09 |
| Student Support Services | 6100 | 0.00 | 0.00 | 20,203.33 | 0.00 | 467.85 | 0.00 | 0.00 | 20,671.18 |
| Instructional Media Services | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Instruction and Curriculum Development Services | 6300 | 161,215.47 | 40,654.61 | 1,944.72 | 0.00 | 9,021.03 | 0.00 | 236.00 | 213,071.83 |
| Instructional Staff Training Services | 6400 | 77,811.00 | 8,088.63 | 0.00 | 0.00 | 23,375.95 | 0.00 | 0.00 | 109,275.58 |
| Instruction-Related Technology | 6500 | 0.00 | 0.00 | 668,127.00 | 0.00 | 0.00 | 7,407.05 | 0.00 | 675,534.05 |
| Board | 7100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| General Administration | 7200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 129,462.84 | 129,462.84 |
| School Administration | 7300 | 180,014.56 | 52,895.87 | 1,794.00 | 0.00 | 0.00 | 0.00 | 0.00 | 234,704.43 |
| Facilities Acquisition and Construction | 7410 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Fiscal Services | 7500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Food Services | 7600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Central Services | 7700 | 23,106.12 | 6,787.29 | 11,575.84 | 0.00 | 106,857.34 | 20,925.74 | 0.00 | 169,252.33 |
| Student Transportation Services | 7800 | 0.00 | 0.00 | 79,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 79,000.00 |
| Operation of Plant | 7900 | 0.00 | 0.00 | 0.00 | 0.00 | 38,189.20 | 3,939.32 | 0.00 | 42,128.52 |
| Maintenance of Plant | 8100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Administrative Technology Services | 8200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Community Services | 9100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 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 |
| Total Expenditures | | 508,221.16 | 119,253.38 | 3,448,339.04 | 0.00 | 484,604.90 | 7,222,596.53 | 129,698.84 | 11,912,713.85 |
| Excess (Deficiency) of Revenues over Expenditures | | | | | | | | | 0.00 |
| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES | Account Number | | | | | | | | |
| Loans | 3720 | 0.00 | | | | | | | |
| Sale of Capital Assets | 3730 | 0.00 | | | | | | | |
| Loss Recoveries | 3740 | 0.00 | | | | | | | |
| <i>Transfers In:</i> | | | | | | | | | |
| 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 | | | | | | | |
| Total Transfers In | 3600 | 0.00 | | | | | | | |
| <i>Transfers Out: (Function 9700)</i> | | | | | | | | | |
| To the 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 Other Financing Sources (Uses) | | 0.00 | | | | | | | |
| Net Change in Fund Balance | | 0.00 | | | | | | | |
| Fund Balance, July 1, 2021 | 2800 | 0.00 | | | | | | | |
| Adjustments to Fund Balance | 2891 | 0.00 | | | | | | | |
| <i>Ending Fund Balance:</i> | | | | | | | | | |
| 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 Balances, June 30, 2022 | 2700 | 0.00 | | | | | | | |

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

Exhibit K-4
 FDOE Page 10
 Fund 442

| EXPENDITURES | Account Number | 100 Salaries | 200 Employee Benefits | 300 Purchased Services | 400 Energy Services | 500 Materials and Supplies | 600 Capital Outlay | 700 Other | Totals |
|--|----------------|-----------------|--------------------------|---------------------------|------------------------|-------------------------------|-----------------------|--------------|--------------|
| <i>Current:</i> | | | | | | | | | |
| Instruction | 5000 | 173,449.87 | 32,420.01 | 26,282.47 | 0.00 | 603,386.17 | 2,302,946.86 | 41,287.93 | 3,179,773.31 |
| Student Support Services | 6100 | 0.00 | 0.08 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.08 |
| Instructional Media Services | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 20,665.15 | 0.00 | 20,665.15 |
| Instruction and Curriculum Development Services | 6300 | 18,312.59 | 3,471.79 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 21,784.38 |
| Instructional Staff Training Services | 6400 | 0.00 | 0.00 | 43,176.88 | 0.00 | 155,546.10 | 0.00 | 0.00 | 198,722.98 |
| Instruction-Related Technology | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Board | 7100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| General Administration | 7200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| School Administration | 7300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Facilities Acquisition and Construction | 7410 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Fiscal Services | 7500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Food Services | 7600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Central Services | 7700 | 29,249.43 | 8,020.97 | 105,074.05 | 0.00 | 8,191.30 | 59,690.22 | 0.00 | 210,225.97 |
| Student Transportation Services | 7800 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Operation of Plant | 7900 | 0.00 | 0.00 | 0.00 | 0.00 | 12,993.49 | 4,818.16 | 0.00 | 17,811.65 |
| Maintenance of Plant | 8100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Administrative Technology Services | 8200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Community Services | 9100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.34 | 0.34 |
| <i>Capital Outlay:</i> | | | | | | | | | |
| Facilities Acquisition and Construction | 7420 | | | | | | 0.00 | | 0.00 |
| Other Capital Outlay | 9300 | | | | | | 0.00 | | 0.00 |
| Total Expenditures | | 221,011.89 | 43,912.85 | 174,533.40 | 0.00 | 780,117.06 | 2,388,120.39 | 41,288.27 | 3,648,983.86 |
| Excess (Deficiency) of Revenues over Expenditures | | | | | | | | | 0.00 |
| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES | Account Number | | | | | | | | |
| Loans | 3720 | 0.00 | | | | | | | |
| Sale of Capital Assets | 3730 | 0.00 | | | | | | | |
| Loss Recoveries | 3740 | 0.00 | | | | | | | |
| <i>Transfers In:</i> | | | | | | | | | |
| 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 | | | | | | | |
| Total Transfers In | 3600 | 0.00 | | | | | | | |
| <i>Transfers Out: (Function 9700)</i> | | | | | | | | | |
| To the 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 Other Financing Sources (Uses) | | 0.00 | | | | | | | |
| Net Change in Fund Balance | | 0.00 | | | | | | | |
| Fund Balance, July 1, 2021 | 2800 | 0.00 | | | | | | | |
| Adjustments to Fund Balance | 2891 | 0.00 | | | | | | | |
| <i>Ending Fund Balance:</i> | | | | | | | | | |
| 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 Balances, June 30, 2022 | 2700 | 0.00 | | | | | | | |

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

Exhibit K-4
FDOE Page 11
Fund 443

| EXPENDITURES | Account Number | 100 Salaries | 200 Employee Benefits | 300 Purchased Services | 400 Energy Services | 500 Materials and Supplies | 600 Capital Outlay | 700 Other | Totals |
|--|----------------|-----------------|--------------------------|---------------------------|------------------------|-------------------------------|-----------------------|--------------|---------------|
| <i>Current:</i> | | | | | | | | | |
| Instruction | 5000 | 12,111,624.08 | 2,534,143.06 | 16,512,821.65 | 0.00 | 1,891,642.10 | 9,663,422.32 | 0.00 | 42,713,653.21 |
| Student Support Services | 6100 | 6,458,427.87 | 1,940,516.15 | 2,800,156.71 | 0.00 | 0.00 | 0.00 | 0.00 | 11,199,100.73 |
| Instructional Media Services | 6200 | 430,442.34 | 83,999.66 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 514,442.00 |
| Instruction and Curriculum Development Services | 6300 | 756,968.04 | 158,576.04 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 915,544.08 |
| Instructional Staff Training Services | 6400 | 519,879.18 | 109,826.86 | 320,500.00 | 0.00 | 0.00 | 0.00 | 11,950.00 | 962,156.04 |
| Instruction-Related Technology | 6500 | 0.00 | 0.00 | 890,456.00 | 0.00 | 0.00 | 0.00 | 0.00 | 890,456.00 |
| Board | 7100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| General Administration | 7200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,854,241.38 | 1,854,241.38 |
| School Administration | 7300 | 1,306,501.08 | 249,332.21 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,555,833.29 |
| Facilities Acquisition and Construction | 7410 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6,044,336.26 | 0.00 | 6,044,336.26 |
| Fiscal Services | 7500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Food Services | 7600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Central Services | 7700 | 0.00 | 0.00 | 62,051.13 | 0.00 | 0.00 | 0.00 | 0.00 | 62,051.13 |
| Student Transportation Services | 7800 | 580,592.76 | 141,756.34 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 722,349.10 |
| Operation of Plant | 7900 | 5,110.14 | 1,095.78 | 0.00 | 0.00 | 94,790.84 | 90,727.51 | 0.00 | 191,724.27 |
| Maintenance of Plant | 8100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Administrative Technology Services | 8200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Community Services | 9100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 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 |
| Total Expenditures | | 22,169,545.49 | 5,219,246.10 | 20,585,985.49 | 0.00 | 1,986,432.94 | 15,798,486.09 | 1,866,191.38 | 67,625,887.49 |
| Excess (Deficiency) of Revenues over Expenditures | | | | | | | | | 0.00 |
| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES | Account Number | | | | | | | | |
| Loans | 3720 | 0.00 | | | | | | | |
| Sale of Capital Assets | 3730 | 0.00 | | | | | | | |
| Loss Recoveries | 3740 | 0.00 | | | | | | | |
| <i>Transfers In:</i> | | | | | | | | | |
| 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 | | | | | | | |
| Total Transfers In | 3600 | 0.00 | | | | | | | |
| <i>Transfers Out: (Function 9700)</i> | | | | | | | | | |
| To the 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 Other Financing Sources (Uses) | | 0.00 | | | | | | | |
| Net Change in Fund Balance | | 0.00 | | | | | | | |
| Fund Balance, July 1, 2021 | 2800 | 0.00 | | | | | | | |
| Adjustments to Fund Balance | 2891 | 0.00 | | | | | | | |
| <i>Ending Fund Balance:</i> | | | | | | | | | |
| 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 Balances, June 30, 2022 | 2700 | 0.00 | | | | | | | |

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

Exhibit K-4
FDOE Page 12
Fund 444

| EXPENDITURES | Account Number | 100 | 200 | 300 | 400 | 500 | 600 | 700 | Totals |
|--|----------------|--------------|-------------------|--------------------|-----------------|------------------------|----------------|--------------|--------------|
| | | Salaries | Employee Benefits | Purchased Services | Energy Services | Materials and Supplies | Capital Outlay | Other | |
| <i>Current:</i> | | | | | | | | | |
| Instruction | 5000 | 790,265.82 | 412,492.38 | 44,852.19 | 0.00 | 95,325.04 | 1,505,173.12 | 143,302.81 | 2,991,411.36 |
| Student Support Services | 6100 | 23,075.96 | 4,575.88 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 27,651.84 |
| Instructional Media Services | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Instruction and Curriculum Development Services | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Instructional Staff Training Services | 6400 | 12,630.00 | 2,309.02 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 14,939.02 |
| Instruction-Related Technology | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Board | 7100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| General Administration | 7200 | 3,984.25 | 1,395.77 | 0.00 | 0.00 | 0.00 | 0.00 | 123,271.03 | 128,651.05 |
| School Administration | 7300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 290,599.33 | 290,599.33 |
| Facilities Acquisition and Construction | 7410 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Fiscal Services | 7500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Food Services | 7600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Central Services | 7700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Student Transportation Services | 7800 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Operation of Plant | 7900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Maintenance of Plant | 8100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Administrative Technology Services | 8200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Community Services | 9100 | 1,060,712.68 | 153,979.02 | 0.00 | 0.00 | 0.00 | 0.00 | 591,596.56 | 1,806,288.26 |
| <i>Capital Outlay:</i> | | | | | | | | | |
| Facilities Acquisition and Construction | 7420 | | | | | | 0.00 | | 0.00 |
| Other Capital Outlay | 9300 | | | | | | 0.00 | | 0.00 |
| Total Expenditures | | 1,890,668.71 | 574,752.07 | 44,852.19 | 0.00 | 95,325.04 | 1,505,173.12 | 1,148,769.73 | 5,259,540.86 |
| Excess (Deficiency) of Revenues over Expenditures | | | | | | | | | 0.00 |
| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES | Account Number | | | | | | | | |
| Loans | 3720 | 0.00 | | | | | | | |
| Sale of Capital Assets | 3730 | 0.00 | | | | | | | |
| Loss Recoveries | 3740 | 0.00 | | | | | | | |
| <i>Transfers In:</i> | | | | | | | | | |
| 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 | | | | | | | |
| Total Transfers In | 3600 | 0.00 | | | | | | | |
| <i>Transfers Out: (Function 9700)</i> | | | | | | | | | |
| To the 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 Other Financing Sources (Uses) | | 0.00 | | | | | | | |
| Net Change in Fund Balance | | 0.00 | | | | | | | |
| Fund Balance, July 1, 2021 | 2800 | 0.00 | | | | | | | |
| Adjustments to Fund Balance | 2891 | 0.00 | | | | | | | |
| <i>Ending Fund Balance:</i> | | | | | | | | | |
| 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 Balances, June 30, 2022 | 2700 | 0.00 | | | | | | | |

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

Exhibit K-4
 FDOE Page 13
 Fund 445

| EXPENDITURES | Account Number | 100 Salaries | 200 Employee Benefits | 300 Purchased Services | 400 Energy Services | 500 Materials and Supplies | 600 Capital Outlay | 700 Other | Totals |
|--|----------------|-----------------|--------------------------|---------------------------|------------------------|-------------------------------|-----------------------|--------------|---------------|
| <i>Current:</i> | | | | | | | | | |
| Instruction | 5000 | 2,549,863.52 | 463,515.62 | 1,593,362.55 | 0.00 | 868,758.86 | 528,546.00 | 0.00 | 6,004,046.55 |
| Student Support Services | 6100 | 42,998,080.34 | 13,525,147.90 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 56,523,228.24 |
| Instructional Media Services | 6200 | 49,936.25 | 9,685.81 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 59,622.06 |
| Instruction and Curriculum Development Services | 6300 | 39,373.50 | 8,095.93 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 47,469.43 |
| Instructional Staff Training Services | 6400 | 20,394.95 | 4,280.19 | 0.00 | 0.00 | 0.00 | 0.00 | 21,672.17 | 46,347.31 |
| Instruction-Related Technology | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Board | 7100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| General Administration | 7200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,150,824.33 | 3,150,824.33 |
| School Administration | 7300 | 517,646.13 | 97,374.10 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 615,020.23 |
| Facilities Acquisition and Construction | 7410 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Fiscal Services | 7500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Food Services | 7600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Central Services | 7700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Student Transportation Services | 7800 | 197,817.82 | 47,746.16 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 245,563.98 |
| Operation of Plant | 7900 | 2,921.50 | 813.34 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,734.84 |
| Maintenance of Plant | 8100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Administrative Technology Services | 8200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Community Services | 9100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 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 |
| Total Expenditures | | 46,376,034.01 | 14,156,659.05 | 1,593,362.55 | 0.00 | 868,758.86 | 528,546.00 | 3,172,496.50 | 66,695,856.97 |
| Excess (Deficiency) of Revenues over Expenditures | | | | | | | | | 0.00 |
| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES | Account Number | | | | | | | | |
| Loans | 3720 | 0.00 | | | | | | | |
| Sale of Capital Assets | 3730 | 0.00 | | | | | | | |
| Loss Recoveries | 3740 | 0.00 | | | | | | | |
| <i>Transfers In:</i> | | | | | | | | | |
| 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 | | | | | | | |
| Total Transfers In | 3600 | 0.00 | | | | | | | |
| <i>Transfers Out: (Function 9700)</i> | | | | | | | | | |
| To the 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 Other Financing Sources (Uses) | | | | | | | | | 0.00 |
| Net Change in Fund Balance | | | | | | | | | 0.00 |
| Fund Balance, July 1, 2021 | 2800 | 0.00 | | | | | | | |
| Adjustments to Fund Balance | 2891 | | | | | | | | |
| <i>Ending Fund Balance:</i> | | | | | | | | | |
| Nonspendable Fund Balance | 2710 | | | | | | | | |
| Restricted Fund Balance | 2720 | | | | | | | | |
| Committed Fund Balance | 2730 | | | | | | | | |
| Assigned Fund Balance | 2740 | | | | | | | | |
| Unassigned Fund Balance | 2750 | | | | | | | | |
| Total Fund Balances, June 30, 2022 | 2700 | 0.00 | | | | | | | |

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

Exhibit K-4
 FDOE Page 14
 Fund 446

| EXPENDITURES | Account Number | 100 Salaries | 200 Employee Benefits | 300 Purchased Services | 400 Energy Services | 500 Materials and Supplies | 600 Capital Outlay | 700 Other | Totals |
|--|----------------|-----------------|--------------------------|---------------------------|------------------------|-------------------------------|-----------------------|--------------|--------------|
| <i>Current:</i> | | | | | | | | | |
| Instruction | 5000 | 0.00 | 0.00 | 1,623.09 | 0.00 | 818.14 | 901,289.24 | 0.00 | 903,730.47 |
| Student Support Services | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Instructional Media Services | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Instruction and Curriculum Development Services | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Instructional Staff Training Services | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Instruction-Related Technology | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Board | 7100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| General Administration | 7200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| School Administration | 7300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 18,754.40 | 90,089.29 | 108,843.69 |
| Facilities Acquisition and Construction | 7410 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Fiscal Services | 7500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Food Services | 7600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Central Services | 7700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Student Transportation Services | 7800 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Operation of Plant | 7900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Maintenance of Plant | 8100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Administrative Technology Services | 8200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Community Services | 9100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,653,936.47 | 2,653,936.47 |
| <i>Capital Outlay:</i> | | | | | | | | | |
| Facilities Acquisition and Construction | 7420 | | | | | | 0.00 | | 0.00 |
| Other Capital Outlay | 9300 | | | | | | 0.00 | | 0.00 |
| Total Expenditures | | 0.00 | 0.00 | 1,623.09 | 0.00 | 818.14 | 920,043.64 | 2,744,025.76 | 3,666,510.63 |
| Excess (Deficiency) of Revenues over Expenditures | | | | | | | | | 0.00 |
| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES | Account Number | | | | | | | | |
| Loans | 3720 | 0.00 | | | | | | | |
| Sale of Capital Assets | 3730 | 0.00 | | | | | | | |
| Loss Recoveries | 3740 | 0.00 | | | | | | | |
| <i>Transfers In:</i> | | | | | | | | | |
| 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 | | | | | | | |
| Total Transfers In | 3600 | 0.00 | | | | | | | |
| <i>Transfers Out: (Function 9700)</i> | | | | | | | | | |
| To the 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 Other Financing Sources (Uses) | | | | | | | | | 0.00 |
| Net Change in Fund Balance | | | | | | | | | 0.00 |
| Fund Balance, July 1, 2021 | 2800 | 0.00 | | | | | | | |
| Adjustments to Fund Balance | 2891 | | | | | | | | |
| <i>Ending Fund Balance:</i> | | | | | | | | | |
| Nonspendable Fund Balance | 2710 | | | | | | | | |
| Restricted Fund Balance | 2720 | | | | | | | | |
| Committed Fund Balance | 2730 | | | | | | | | |
| Assigned Fund Balance | 2740 | | | | | | | | |
| Unassigned Fund Balance | 2750 | | | | | | | | |
| Total Fund Balances, June 30, 2022 | 2700 | 0.00 | | | | | | | |

PAGE 15 INTENTIONALLY OMITTED

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

Exhibit K-6
FD0E Page 16
Funds 200

| REVENUES | Account Number | SBE/COBI Bonds 210 | Special Act Bonds 220 | Sections 1011.14 and 1011.15, F.S., Loans 230 | Motor Vehicle Revenue Bonds 240 | District Bonds 250 | Other Debt Service 290 | ARRA Economic Stimulus Debt Service 299 | Totals |
|---|----------------|--------------------|-----------------------|---|---------------------------------|--------------------|------------------------|---|-----------------|
| <i>Federal:</i> | | | | | | | | | |
| Miscellaneous Federal Direct | 3199 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Miscellaneous Federal Through State | 3299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| <i>State:</i> | | | | | | | | | |
| CO&DS Withheld for SBE/COBI Bonds | 3322 | 1,570,001.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,570,001.50 |
| SBE/COBI Bond Interest | 3326 | 131.67 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 131.67 |
| Sales Tax Distribution (s. 212.20(6)(d)6 a., F.S.) | 3341 | 0.00 | 446,500.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 446,500.00 |
| Other Miscellaneous State Revenues | 3399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total State Sources | 3300 | 1,570,143.17 | 446,500.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,016,643.17 |
| <i>Local:</i> | | | | | | | | | |
| District Debt Service Taxes | 3412 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| County Local Sales Tax | 3418 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 30,802,626.88 | 0.00 | 30,802,626.88 |
| School District Local Sales Tax | 3419 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Tax Redemptions | 3421 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Payment in Lieu of Taxes | 3422 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Excess Fees | 3423 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Interest on Investments | 3431 | 0.00 | 3,733.34 | 0.00 | 0.00 | 0.00 | 111,498.24 | 76,495.57 | 191,727.15 |
| Gain on Sale of Investments | 3432 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Net Increase (Decrease) in Fair Value of Investments | 3433 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Gifts, Grants and Requests | 3440 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Miscellaneous Local Sources | 3495 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Impact Fees | 3496 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Refunds of Prior Year's Expenditures | 3497 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Local Sources | 3400 | 0.00 | 3,733.34 | 0.00 | 0.00 | 0.00 | 30,914,125.12 | 76,495.57 | 30,994,354.03 |
| Total Revenues | 3000 | 1,570,143.17 | 450,233.34 | 0.00 | 0.00 | 0.00 | 30,914,125.12 | 76,495.57 | 33,010,997.20 |
| <i>Debt Service (Function 9200)</i> | | | | | | | | | |
| Redemption of Principal | 710 | 1,267,000.00 | 295,000.00 | 0.00 | 0.00 | 0.00 | 57,495,000.00 | 0.00 | 59,057,000.00 |
| Interest | 720 | 332,050.00 | 137,493.76 | 0.00 | 0.00 | 0.00 | 24,277,607.69 | 120,563.71 | 24,867,715.16 |
| Dues and Fees | 730 | 554.76 | 1,250.00 | 0.00 | 0.00 | 0.00 | 41,486.90 | 5,150.00 | 48,441.66 |
| Other Debt Service | 791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Expenditures | | 1,599,604.76 | 433,743.76 | 0.00 | 0.00 | 0.00 | 81,814,094.59 | 125,713.71 | 83,973,156.82 |
| Excess (Deficiency) of Revenues Over Expenditures | | (29,461.59) | 16,489.58 | 0.00 | 0.00 | 0.00 | (50,899,969.47) | (49,218.14) | (50,962,159.62) |
| OTHER FINANCING SOURCES (USES) AND CHANGES IN FUND BALANCE | Account Number | SBE/COBI Bonds 210 | Special Act Bonds 220 | Sections 1011.14 and 1011.15, F.S., Loans 230 | Motor Vehicle Revenue Bonds 240 | District Bonds 250 | Other Debt Service 290 | ARRA Economic Stimulus Debt Service 299 | Totals |
| Issuance of Bonds | 3710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Premium on Sale of Bonds | 3791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Discount on Sale of Bonds (Function 9299) | 891 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Proceeds of Lease-Purchase Agreements | 3750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Premium on Lease-Purchase Agreements | 3793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Discount on Lease-Purchase Agreements (Function 9299) | 893 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Loans | 3720 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Proceeds of Forward Supply Contract | 3760 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Face Value of Refunding Bonds | 3715 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Premium on Refunding Bonds | 3792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Discount on Refunding Bonds (Function 9299) | 892 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Payments to Refunded Bonds Escrow Agent (Function 9299) | 761 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Refunding Lease-Purchase Agreements | 3755 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Premium on Refunding Lease-Purchase Agreements | 3794 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Discount on Refunding Lease-Purchase Agmts (Function 9299) | 894 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Payments to Refunded Lease-Purchase Escrow Agent (Function 9299) | 762 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| <i>Transfers In:</i> | | | | | | | | | |
| From General Fund | 3610 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| From Capital Projects Funds | 3630 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 62,306,511.77 | 2,233,130.87 | 64,539,642.64 |
| From Special Revenue Funds | 3640 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Interfund | 3650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| From Permanent Funds | 3660 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| From Internal Service Funds | 3670 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| From Enterprise Funds | 3690 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Transfers In | 3600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 62,306,511.77 | 2,233,130.87 | 64,539,642.64 |
| <i>Transfers Out: (Function 9700)</i> | | | | | | | | | |
| To General Fund | 910 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| To Capital Projects Funds | 930 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| To Special Revenue Funds | 940 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Interfund | 950 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| To Permanent Funds | 960 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| To Internal Service Funds | 970 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| To Enterprise Funds | 990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Transfers Out | 9700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Other Financing Sources (Uses) | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 62,306,511.77 | 2,233,130.87 | 64,539,642.64 |
| Net Change in Fund Balances | | (29,461.59) | 16,489.58 | 0.00 | 0.00 | 0.00 | 11,406,542.30 | 2,183,912.73 | 13,577,483.02 |
| Fund Balance, July 1, 2021 | 2800 | 166,447.44 | 1,249,215.72 | 0.00 | 0.00 | 0.00 | 75,552,930.18 | 22,276,807.98 | 99,245,401.32 |
| Adjustments to Fund Balances | 2891 | | | | | | | | 0.00 |
| <i>Ending Fund Balance:</i> | | | | | | | | | |
| Nonspendable Fund Balance | 2710 | | | | | | | | 0.00 |
| Restricted Fund Balance | 2720 | 136,985.85 | 1,265,705.30 | 0.00 | 0.00 | 0.00 | 86,959,472.48 | 24,460,720.71 | 112,822,884.34 |
| Committed Fund Balance | 2730 | | | | | | | | 0.00 |
| Assigned Fund Balance | 2740 | | | | | | | | 0.00 |
| Unassigned Fund Balance | 2750 | | | | | | | | 0.00 |
| Total Fund Balances, June 30, 2022 | 2700 | 136,985.85 | 1,265,705.30 | 0.00 | 0.00 | 0.00 | 86,959,472.48 | 24,460,720.71 | 112,822,884.34 |

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

Exhibit K-7
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Funds 350

| REVENUES | Account Number | Capital Outlay Bond Issues (COBI) 310 | Special Act Bonds 320 | Sections 1011.14 and 1011.15, F.S., Loans 330 | Public Education Capital Outlay (PECO) 340 | District Bonds 350 | Capital Outlay and Debt Service Program (CO&DS) 360 | Nonvoted Capital Improvement Section 1011.71(2), F.S. 370 | Voted Capital Improvement Fund 380 | Other Capital Projects 390 | ARRA Economic Stimulus Capital Projects 399 | Totals |
|--|----------------|---------------------------------------|-----------------------|---|--|--------------------|---|---|------------------------------------|----------------------------|---|----------------|
| <i>Federal:</i> | | | | | | | | | | | | |
| Miscellaneous Federal Direct | 3199 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Miscellaneous Federal Through State | 3299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| <i>State:</i> | | | | | | | | | | | | |
| CO&DS Distributed | 3321 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6,652,037.63 | 0.00 | 0.00 | 0.00 | 0.00 | 6,652,037.63 |
| Interest on Undistributed CO&DS | 3325 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 59,379.45 | 0.00 | 0.00 | 0.00 | 0.00 | 59,379.45 |
| Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.) | 3341 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| State Through Local | 3380 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Education Capital Outlay (PECO) | 3391 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Classrooms First Program | 3392 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SMART Schools Small County Assistance Program | 3395 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Class Size Reduction Capital Outlay | 3396 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Charter School Capital Outlay Funding | 3397 | 0.00 | 15,541,410.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 15,541,410.00 |
| Other Miscellaneous State Revenues | 3399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,466,897.89 | 0.00 | 1,466,897.89 |
| Total State Sources | 3300 | 0.00 | 15,541,410.00 | 0.00 | 0.00 | 0.00 | 6,711,417.08 | 0.00 | 0.00 | 1,466,897.89 | 0.00 | 23,719,724.97 |
| <i>Local:</i> | | | | | | | | | | | | |
| District Local Capital Improvement Tax | 3413 | | | | | | | 191,026,488.85 | 0.00 | | | 191,026,488.85 |
| County Local Sales Tax | 3418 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 15,196,424.55 | 0.00 | 15,196,424.55 |
| School District Local Sales Tax | 3419 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 183,877,145.20 | 0.00 | 183,877,145.20 |
| Tax Redemptions | 3421 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Payment in Lieu of Taxes | 3422 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Excess Fees | 3423 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Interest on Investments | 3431 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 70,123.43 | 298,067.67 | 0.00 | 197,329.77 | 0.00 | 565,520.87 |
| Gain on Sale of Investments | 3432 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Net Increase (Decrease) in Fair Value of Investments | 3433 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Gifts, Grants and Bequests | 3440 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Miscellaneous Local Sources | 3495 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 133.40 | 7,866,798.81 | 0.00 | 83,068,850.21 | 0.00 | 90,935,782.42 |
| Impact Fees | 3496 | | | | | | | | | 67,889,750.12 | | 67,889,750.12 |
| Refunds of Prior Year's Expenditures | 3497 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Local Sources | 3400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 70,256.83 | 199,191,355.33 | 0.00 | 350,229,499.85 | 0.00 | 549,491,112.01 |
| Total Revenues | 3000 | 0.00 | 15,541,410.00 | 0.00 | 0.00 | 0.00 | 6,781,673.91 | 199,191,355.33 | 0.00 | 351,696,397.74 | 0.00 | 573,210,836.98 |
| EXPENDITURES | | | | | | | | | | | | |
| <i>Capital Outlay - (Function 7400)</i> | | | | | | | | | | | | |
| Library Books | 610 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 22.00 | 0.00 | 22.00 |
| Audiovisual Materials | 620 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Buildings and Fixed Equipment | 630 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 533.23 | 1,554,354.18 | 0.00 | 73,891,075.60 | 0.00 | 75,445,963.01 |
| Furniture, Fixtures and Equipment | 640 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 14,625,491.62 | 0.00 | 24,417,087.83 | 0.00 | 39,042,579.47 |
| Motor Vehicles (Including Buses) | 650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 66,309.00 | 0.00 | 11,411,311.84 | 0.00 | 11,477,620.84 |
| Land | 660 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 8,673,948.17 | 0.00 | 1,481,589.04 | 0.00 | 10,155,537.21 |
| Improvements Other Than Buildings | 670 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,057,711.62 | 5,661,551.87 | 0.00 | 17,888,752.58 | 0.00 | 24,608,016.07 |
| Remodeling and Renovations | 680 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 475,979.23 | 67,074,768.59 | 0.00 | 129,146,811.08 | 0.00 | 196,697,558.90 |
| Computer Software | 690 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 505,785.17 | 0.00 | 505,785.17 |
| Charter School Local Capital Improvement | 793 | | | | | | | 0.00 | | | | 0.00 |
| Charter School Capital Outlay Sales Tax | 795 | | | | | | | | | 230,882.91 | | 230,882.91 |
| <i>Debt Service - (Function 9200)</i> | | | | | | | | | | | | |
| Redemption of Principal | 710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Interest | 720 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Dues and Fees | 730 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 8,656.81 | 0.00 | 0.00 | 0.00 | 0.00 | 8,656.81 |
| Other Debt Service | 791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Expenditures | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,542,880.89 | 97,656,423.43 | 0.00 | 258,973,318.07 | 0.00 | 358,172,622.39 |
| Excess (Deficiency) of Revenues Over Expenditures | | 0.00 | 15,541,410.00 | 0.00 | 0.00 | 0.00 | 5,238,793.02 | 101,534,931.90 | 0.00 | 92,723,079.67 | 0.00 | 215,038,214.59 |

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

Exhibit K-7
FDOE Page 18
Funds 399

| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE | Account Number | Capital Outlay Bond Issues (COBI) | Special Act Bonds | Sections 1011.14 and 1011.15, F.S., Loans | Public Education Capital Outlay (PECO) | District Bonds | Capital Outlay and Debt Service Program (CO&DS) | Nonvoted Capital Improvement Section 1011.71(2), F.S. | Voted Capital Improvement Fund | Other Capital Projects | ARRA Economic Stimulus Capital Projects | Totals |
|---|-------------------|--------------------------------------|-------------------|--|---|-------------------|--|--|--------------------------------|---------------------------|--|------------------|
| | | 310 | 320 | 330 | 340 | 350 | 360 | 370 | 380 | 390 | 399 | |
| Issuance of Bonds | 3710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Premium on Sale of Bonds | 3791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Discount on Sale of Bonds (Function 9299) | 891 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Proceeds of Lease-Purchase Agreements | 3750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Premium on Lease-Purchase Agreements | 3793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Discount on Lease-Purchase Agreements (Function 9299) | 893 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Loans | 3720 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Sale of Capital Assets | 3730 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Loss Recoveries | 3740 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Proceeds of Forward Supply Contract | 3760 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Proceeds from Special Facility Construction Account | 3770 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers In: | | | | | | | | | | | | |
| From General Fund | 3610 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 778,407.00 | 0.00 | 0.00 | 0.00 | 778,407.00 |
| From Debt Service Funds | 3620 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| From Special Revenue Funds | 3640 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Interfund | 3650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| From Permanent Funds | 3660 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| From Internal Service Funds | 3670 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| From Enterprise Funds | 3690 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Transfers In | 3600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 778,407.00 | 0.00 | 0.00 | 0.00 | 778,407.00 |
| Transfers Out: (Function 9700) | | | | | | | | | | | | |
| To General Fund | 910 | 0.00 | (15,541,410.00) | 0.00 | 0.00 | 0.00 | 0.00 | (23,380,909.10) | 0.00 | 0.00 | 0.00 | (38,922,319.10) |
| To Debt Service Funds | 920 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (64,539,642.64) | 0.00 | 0.00 | 0.00 | (64,539,642.64) |
| To Special Revenue Funds | 940 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Interfund | 950 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| To Permanent Funds | 960 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| To Internal Service Funds | 970 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| To Enterprise Funds | 990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Transfers Out | 9700 | 0.00 | (15,541,410.00) | 0.00 | 0.00 | 0.00 | 0.00 | (87,920,551.74) | 0.00 | 0.00 | 0.00 | (103,461,961.74) |
| Total Other Financing Sources (Uses) | | 0.00 | (15,541,410.00) | 0.00 | 0.00 | 0.00 | 0.00 | (87,142,144.74) | 0.00 | 0.00 | 0.00 | (107,683,554.74) |
| Net Change in Fund Balances | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,238,793.02 | 14,392,787.16 | 0.00 | 92,723,079.67 | 0.00 | 112,354,659.85 |
| Fund Balance, July 1, 2021 | 2800 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 23,814,384.71 | 42,021,794.84 | 0.00 | 164,463,687.84 | 0.00 | 230,299,867.39 |
| Adjustments to Fund Balances | 2891 | | | | | | | | | | | 0.00 |
| Ending Fund Balance: | | | | | | | | | | | | |
| Nonspendable Fund Balance | 2710 | | | | | | | | | | | 0.00 |
| Restricted Fund Balance | 2720 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 29,053,177.73 | 56,414,582.00 | | 257,186,767.51 | 0.00 | 342,654,527.24 |
| Committed Fund Balance | 2730 | | | | | | | | | | | 0.00 |
| Assigned Fund Balance | 2740 | | | | | | | | | | | 0.00 |
| Unassigned Fund Balance | 2750 | | | | | | | | | | | 0.00 |
| Total Fund Balances, June 30, 2022 | 2700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 29,053,177.73 | 56,414,582.00 | 0.00 | 257,186,767.51 | 0.00 | 342,654,527.24 |

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

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Funds 700

| INCOME OR (LOSS) | Account Number | Self-Insurance 711 | Self-Insurance 712 | Self-Insurance 713 | Self-Insurance 714 | Self-Insurance 715 | Consortium Programs 731 | Other Internal Service 791 | Totals |
|--|----------------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------------------|----------------------------|----------------|
| OPERATING REVENUES | | | | | | | | | |
| Charges for Services | 3481 | 11,054,333.86 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 185,043,930.70 | 196,098,264.56 |
| Charges for Sales | 3482 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Premium Revenue | 3484 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Operating Revenues | 3489 | 455,582.70 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 455,582.70 |
| Total Operating Revenues | | 11,509,916.56 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 185,043,930.70 | 196,553,847.26 |
| OPERATING EXPENSES (Function 9900) | | | | | | | | | |
| Salaries | 100 | 370,724.16 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 370,724.16 |
| Employee Benefits | 200 | 153,130.46 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 153,130.46 |
| Purchased Services | 300 | 41,429.85 | 52,925.54 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 94,355.39 |
| Energy Services | 400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Materials and Supplies | 500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital Outlay | 600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other | 700 | 5,872,936.62 | 3,856,975.05 | 0.00 | 0.00 | 0.00 | 0.00 | 184,410,899.40 | 194,140,811.07 |
| Depreciation and Amortization Expense | 780 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Operating Expenses | | 6,438,221.09 | 3,909,900.59 | 0.00 | 0.00 | 0.00 | 0.00 | 184,410,899.40 | 194,759,021.08 |
| Operating Income (Loss) | | 5,071,695.47 | (3,909,900.59) | 0.00 | 0.00 | 0.00 | 0.00 | 633,031.30 | 1,794,826.18 |
| NONOPERATING REVENUES (EXPENSES) | | | | | | | | | |
| Interest on Investments | 3431 | 56,515.78 | 13,849.88 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 70,365.66 |
| Gain on Sale of Investments | 3432 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Net Increase (Decrease) in Fair Value of Investments | 3433 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Gifts, Grants and Bequests | 3440 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Miscellaneous Local Sources | 3495 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Loss Recoveries | 3740 | 0.00 | 8,548.39 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 8,548.39 |
| Gain on Disposition of Assets | 3780 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Interest (Function 9900) | 720 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Miscellaneous (Function 9900) | 790 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Loss on Disposition of Assets (Function 9900) | 810 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Nonoperating Revenues (Expenses) | | 56,515.78 | 22,398.27 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 78,914.05 |
| Income (Loss) Before Operating Transfers | | 5,128,211.25 | (3,887,502.32) | 0.00 | 0.00 | 0.00 | 0.00 | 633,031.30 | 1,873,740.23 |
| TRANSFERS and CHANGES IN NET POSITION | | | | | | | | | |
| <i>Transfers In:</i> | | | | | | | | | |
| From General Fund | 3610 | 0.00 | 2,733,738.32 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,733,738.32 |
| From Debt Service Funds | 3620 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| From Capital Projects Funds | 3630 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| From Special Revenue Funds | 3640 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Interfund | 3650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| From Permanent Funds | 3660 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| From Enterprise Funds | 3690 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Transfers In | 3600 | 0.00 | 2,733,738.32 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,733,738.32 |
| <i>Transfers Out: (Function 9700)</i> | | | | | | | | | |
| To General Fund | 910 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| To Debt Service Funds | 920 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| To Capital Projects Funds | 930 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| To Special Revenue Funds | 940 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Interfund | 950 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| To Permanent Funds | 960 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| To Enterprise Funds | 990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 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 | | 5,128,211.25 | (1,153,764.00) | 0.00 | 0.00 | 0.00 | 0.00 | 633,031.30 | 4,607,478.55 |
| Net Position, July 1, 2021 | 2880 | 4,792,600.47 | 1,153,764.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,946,364.47 |
| Adjustments to Net Position | 2896 | | | | | | | | 0.00 |
| Net Position, June 30, 2022 | 2780 | 9,920,811.72 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 633,031.30 | 10,553,843.02 |

DISTRICT SCHOOL BOARD OF HILLSBOROUGH COUNTY
COMBINING STATEMENT OF CHANGES IN ASSETS, LIABILITIES AND FIDUCIARY NET POSITION
SCHOOL INTERNAL FUNDS

June 30, 2022

Exhibit K-11
FDOE Page 22
Fund 891

| ASSETS | Account Number | Beginning Balance July 1, 2021 | Additions | Deductions | Ending Balance June 30, 2022 |
|--|----------------|-----------------------------------|---------------|---------------|---------------------------------|
| Cash | 1110 | 17,859,575.50 | 19,279,190.66 | 17,859,575.50 | 19,279,190.66 |
| Investments | 1160 | 849,610.00 | 2,727.14 | | 852,337.14 |
| Accounts Receivable, Net | 1131 | 0.00 | 0.00 | 0.00 | 0.00 |
| Interest Receivable on Investments | 1170 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due From Budgetary Funds | 1141 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due From Other Agencies | 1220 | 0.00 | 0.00 | 0.00 | 0.00 |
| Inventory | 1150 | 218,900.27 | 150,453.06 | 218,900.27 | 150,453.06 |
| Total Assets | | 18,928,085.77 | 19,432,370.86 | 18,078,475.77 | 20,281,980.86 |
| LIABILITIES | | | | | |
| Cash Overdraft | 2125 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accrued Salaries and Benefits | 2110 | 0.00 | 0.00 | 0.00 | 0.00 |
| Payroll Deductions and Withholdings | 2170 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Payable | 2120 | 476,388.55 | 650,601.85 | 476,388.55 | 650,601.85 |
| Internal Accounts Payable | 2290 | 18,451,697.22 | 19,914,589.55 | 18,734,907.76 | 19,631,379.01 |
| Due to Budgetary Funds | 2161 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Liabilities | | 18,928,085.77 | 20,565,191.40 | 19,211,296.31 | 20,281,980.86 |
| NET POSITION | | | | | |
| Restricted for: | | | | | |
| Other purposes | | 0.00 | | | |
| Individuals, organizations and other governments | | 0.00 | | | |
| Total Net Position | 2785 | 0.00 | | | 0.00 |

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

Exhibit K-12
FDOE Page 23
Fund 601

| | Account Number | Governmental Activities Total Balance [1] June 30, 2022 | Business-Type Activities Total Balance [1] June 30, 2022 | Total | Governmental Activities - Debt Principal Payments 2021-22 | Governmental Activities - Principal Due Within One Year 2022-23 | Governmental Activities - Debt Interest Payments 2021-22 | Governmental Activities - Interest Due Within One Year 2022-23 |
|--|-------------------|---|--|------------------|---|---|--|--|
| Notes Payable | 2310 | | | 0.00 | | | | |
| Obligations Under Leases | 2315 | | | 0.00 | | | | |
| Bonds Payable | | | | | | | | |
| SBE/COBI Bonds Payable | 2321 | 5,854,000.00 | | 5,854,000.00 | 1,267,000.00 | 1,254,000.00 | 332,050.00 | 273,100.00 |
| District Bonds Payable | 2322 | | | 0.00 | | | | |
| Special Act Bonds Payable | 2323 | | | 0.00 | | | | |
| Motor Vehicle License Revenue Bonds Payable | 2324 | 4,070,535.01 | | 4,070,535.01 | 295,000.00 | 305,000.00 | 137,493.76 | 128,493.76 |
| Sales Surtax Bonds Payable | 2326 | 99,847,447.29 | | 99,847,447.29 | 16,850,000.00 | 17,630,000.00 | 3,648,347.00 | 2,851,920.75 |
| Total Bonds Payable | 2320 | 109,771,982.30 | 0.00 | 109,771,982.30 | 18,412,000.00 | 19,189,000.00 | 4,117,890.76 | 3,253,514.51 |
| Liability for Compensated Absences | 2330 | | | 0.00 | | | | |
| Lease-Purchase Agreements Payable | | | | | | | | |
| Certificates of Participation (COPS) Payable | 2341 | 498,950,825.31 | | 498,950,825.31 | 40,645,000.00 | 42,565,000.00 | 20,629,260.69 | 17,892,853.14 |
| Qualified Zone Academy Bonds (QZAB) Payable | 2342 | | | 0.00 | | | | |
| Qualified School Construction Bonds (QSCB) Payable | 2343 | 37,935,000.00 | | 37,935,000.00 | | | 120,563.71 | |
| Build America Bonds (BAB) Payable | 2344 | | | 0.00 | | | | |
| Other Lease-Purchase Agreements Payable | 2349 | | | 0.00 | | | | |
| Total Lease-Purchase Agreements Payable | 2340 | 536,885,825.31 | 0.00 | 536,885,825.31 | 40,645,000.00 | 42,565,000.00 | 20,749,824.40 | 17,892,853.14 |
| Estimated Liability for Long-Term Claims | 2350 | 20,789,380.00 | | 20,789,380.00 | | | | |
| Net Other Postemployment Benefits Obligation | 2360 | 226,658,365.00 | | 226,658,365.00 | | | | |
| Net Pension Liability | 2365 | 603,952,219.00 | | 603,952,219.00 | | | | |
| Estimated PECO Advance Payable | 2370 | | | 0.00 | | | | |
| Other Long-Term Liabilities | 2380 | | | 0.00 | | | | |
| Derivative Instrument | 2390 | | | 0.00 | | | | |
| Total Long-term Liabilities | | 1,498,057,771.61 | 0.00 | 1,498,057,771.61 | 59,057,000.00 | 61,754,000.00 | 24,867,715.16 | 21,146,367.65 |

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

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

Exhibit K-13
FDOE Page 24

| CATEGORICAL PROGRAMS (Revenue Number) [Footnote] | Grant Number | Unexpended June 30, 2021 | Returned To FDOE | Revenues 2021-22 | Expenditures 2021-22 | Flexibility [1] 2021-22 | Unexpended June 30, 2022 |
|--|-----------------|-----------------------------|---------------------|---------------------|-------------------------|----------------------------|-----------------------------|
| Class Size Reduction Operating Funds (3355) | 94740 | 0.00 | 0.00 | 219,422,924.00 | 219,422,924.00 | 0.00 | 0.00 |
| Excellent Teaching Program (3363) | 90570 | 0.00 | 0.00 | | 0.00 | | 0.00 |
| Florida Digital Classrooms (FEFP Earmark) | 98250 | 1,648,232.84 | 0.00 | 154,665.00 | 100,314.64 | 0.00 | 1,702,583.20 |
| Florida School Recognition Funds (3361) | 92040 | 429,513.41 | 0.00 | 0.00 | 26,543.17 | | 402,970.24 |
| Instructional Materials (FEFP Earmark) [2] | 90880 | 8,835,701.65 | 0.00 | 17,045,284.00 | 16,753,104.14 | 0.00 | 9,127,881.51 |
| Library Media (FEFP Earmark) [2] | 90881 | 80,029.77 | 0.00 | 965,842.00 | 903,196.42 | 0.00 | 142,675.35 |
| Mental Health Assistance (FEFP Earmark) | 90280 | 7,418,103.56 | 0.00 | 8,735,426.00 | 11,722,126.53 | | 4,431,403.03 |
| Preschool Projects (3372) | 97950 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| Evidence-Based Reading Instruction (FEFP Earmark) [3] | 90800 | 13,232,036.99 | 0.00 | 9,484,572.00 | 8,024,458.06 | 0.00 | 14,692,150.93 |
| Safe Schools (FEFP Earmark) [4] | 90803 | 0.00 | 0.00 | 11,090,773.00 | 11,090,773.00 | | 0.00 |
| Student Transportation (FEFP Earmark) | 90830 | 0.00 | 0.00 | 33,324,082.00 | 33,324,082.00 | 0.00 | 0.00 |
| Supplemental Academic Instruction (FEFP Earmark) [3] | 91280 | 3,567,477.09 | 0.00 | 51,565,021.00 | 40,863,021.62 | 0.00 | 14,269,476.47 |
| Teachers Classroom Supply Assistance (FEFP Earmark) | 97580 | 0.00 | 0.00 | 4,242,942.00 | 3,623,649.10 | | 619,292.90 |
| Voluntary Prekindergarten - School Year Program (3371) | 96440 | 0.00 | 0.00 | 2,370,194.96 | 2,370,194.96 | | 0.00 |
| Voluntary Prekindergarten - Summer Program (3371) | 96441 | 0.00 | 0.00 | 423,366.06 | 423,366.06 | | 0.00 |

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

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

Exhibit K-14
FDOE Page 25

| | Subobject | General Fund 100 | Special Revenue Food Services 410 | Special Revenue Other Federal Programs 420 | Special Revenue - Federal Education Stabilization Fund 440 | Total |
|---|------------|----------------------|---|--|--|----------------------|
| UTILITIES AND ENERGY SERVICES EXPENDITURES: | | | | | | |
| Public Utility Services Other than Energy - All Functions | 380 | 10,591,763.16 | 1,297,787.55 | 0.00 | 0.00 | 11,889,550.71 |
| Public Utility Services Other than Energy - <i>Functions 7900 & 8100</i> | 380 | 10,591,763.16 | | 0.00 | 0.00 | 10,591,763.16 |
| Natural Gas - All Functions | 411 | 523,971.49 | 18,940.98 | 0.00 | 0.00 | 542,912.47 |
| Natural Gas - <i>Functions 7900 & 8100</i> | 411 | 523,971.49 | | 0.00 | 0.00 | 523,971.49 |
| Bottled Gas - All Functions | 421 | 118,071.67 | 0.00 | 0.00 | 0.00 | 118,071.67 |
| Bottled Gas - <i>Functions 7900 & 8100</i> | 421 | 118,071.67 | | 0.00 | 0.00 | 118,071.67 |
| Electricity - All Functions | 430 | 31,447,691.05 | 2,238,227.70 | 0.00 | 0.00 | 33,685,918.75 |
| Electricity - <i>Functions 7900 & 8100</i> | 430 | 31,447,691.05 | | 0.00 | 0.00 | 31,447,691.05 |
| Heating Oil - All Functions | 440 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Heating Oil - <i>Functions 7900 & 8100</i> | 440 | 0.00 | | 0.00 | 0.00 | 0.00 |
| Gasoline - All Functions | 450 | 634,848.53 | 35,273.80 | 0.00 | 0.00 | 670,122.33 |
| Gasoline - <i>Functions 7900 & 8100</i> | 450 | 550,248.02 | | 0.00 | 0.00 | 550,248.02 |
| Diesel Fuel - All Functions | 460 | 5,385,068.59 | 18,229.78 | 0.00 | 0.00 | 5,403,298.37 |
| Diesel Fuel - <i>Functions 7900 & 8100</i> | 460 | 199,167.85 | | 0.00 | 0.00 | 199,167.85 |
| Other Energy Services - All Functions | 490 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Energy Services - <i>Functions 7900 & 8100</i> | 490 | 0.00 | | 0.00 | 0.00 | 0.00 |
| Subtotal - Functions 7900 & 8100 | | 43,430,913.24 | 0.00 | 0.00 | 0.00 | 43,430,913.24 |
| Total - All Functions | | 48,701,414.49 | 3,608,459.81 | 0.00 | 0.00 | 52,309,874.30 |
| ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION: (Function 7800 only) | | | | | | |
| Compressed Natural Gas | 412 | | | 0.00 | 0.00 | 0.00 |
| Liquefied Petroleum Gas | 422 | 413,756.44 | | 0.00 | 0.00 | 413,756.44 |
| Gasoline | 450 | 23,112.14 | | 0.00 | 0.00 | 23,112.14 |
| Diesel Fuel | 460 | 5,152,777.67 | | 0.00 | 0.00 | 5,152,777.67 |
| Oil and Grease | 540 | | | 0.00 | 0.00 | 0.00 |
| Total | | 5,589,646.25 | | 0.00 | 0.00 | 5,589,646.25 |

| | Subobject | General Fund 100 | Special Revenue Other Federal Programs 420 | Special Revenue - Federal Education Stabilization Fund 440 | Capital Projects Funds 3XX | Total |
|---|-----------|---------------------|--|--|-------------------------------|---------------|
| EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS: | | | | | | |
| Buses | 651 | 0.00 | 0.00 | 0.00 | 11,411,311.84 | 11,411,311.84 |

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

Exhibit K-14
FDOE Page 26

| TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES | Subobject | General Fund 100 | Special Revenue Funds 410, 420 and 490 | Special Revenue - Federal Education Stabilization Fund 440 | Capital Projects Funds 3XX | Total |
|---|-----------|---------------------|---|--|-------------------------------|---------------|
| <i>Noncapitalized Expenditures:</i> | | | | | | |
| Technology-Related Professional and Technical Services | 319 | 1,112,176.99 | 211,163.46 | | | 1,323,340.45 |
| Technology-Related Repairs and Maintenance | 359 | 1,819,733.68 | 123,976.14 | 44,090.16 | | 1,987,799.98 |
| Technology-Related Rentals | 369 | 14,460,369.48 | 1,249,375.26 | 684,938.80 | | 16,394,683.54 |
| Telephone and Other Data Communication Services | 379 | - | - | - | | 0.00 |
| Other Technology-Related Purchased Services | 399 | 155,243.90 | - | 890,456.00 | | 1,045,699.90 |
| Technology-Related Materials and Supplies | 5X9 | 505,998.70 | 925,020.22 | 65,698.55 | | 1,496,717.47 |
| Technology-Related Library Books | 619 | 31,221.69 | - | 10,340.61 | 22.00 | 41,584.30 |
| Noncapitalized Computer Hardware | 644 | 1,898,243.83 | 9,268,535.51 | 17,507,986.16 | 31,230,621.68 | 59,905,387.18 |
| Technology-Related Noncapitalized Fixtures and Equipment | 649 | 265,484.50 | 946,225.18 | 87,525.10 | 19,629.99 | 1,318,864.77 |
| Noncapitalized Software | 692 | 891,648.84 | 2,214.79 | 808.85 | 480,460.87 | 1,375,133.35 |
| Miscellaneous Technology-Related | 799 | - | 7,337.94 | | | 7,337.94 |
| Total | | 21,140,121.61 | 12,733,848.50 | 19,291,844.23 | 31,730,734.54 | 84,896,548.88 |

| TECHNOLOGY-RELATED EQUIPMENT, COMPUTER HARDWARE AND SOFTWARE* | Subobject | General Fund 100 | Special Revenue Funds 410, 420 and 490 | Special Revenue - Federal Education Stabilization Fund 440 | Capital Projects Funds 3XX | Total |
|--|-----------|---------------------|---|--|-------------------------------|--------------|
| <i>Capitalized Expenditures:</i> | | | | | | |
| Capitalized Computer Hardware and Technology-Related Infrastructure | 643 | 536,549.41 | 672,033.07 | 0.00 | 1,277,139.28 | 2,485,721.76 |
| Technology-Related Capitalized Fixtures and Equipment | 648 | 382,689.45 | 3,336,996.65 | 0.00 | 434,234.01 | 4,153,920.11 |
| Capitalized Software | 691 | 387,348.50 | 1,025.00 | 0.00 | 25,324.30 | 413,697.80 |
| Total | | 1,306,587.36 | 4,010,054.72 | 0.00 | 1,736,697.59 | 7,053,339.67 |

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

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

Exhibit K-14
FDOE Page 27

| | Subobject | General Fund 100 | Special Revenue Food Services 410 | Special Revenue Other Federal Programs 420 | Special Revenue - Federal Education Stabilization Fund 440 | Total |
|---|-----------|---------------------|---|--|--|---------------|
| SUBAWARDS FOR INDIRECT COST RATE: | | | | | | |
| <i>Professional and Technical Services:</i> | | | | | | |
| Subawards Under Subagreements - First \$25,000 | 311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Subawards Under Subagreements - In Excess of \$25,000 | 312 | 8,220,188.37 | 0.00 | 3,458,022.57 | 0.00 | 11,678,210.94 |
| <i>Other Purchased Services:</i> | | | | | | |
| Subawards Under Subagreements - First \$25,000 | 391 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Subawards Under Subagreements - In Excess of \$25,000 | 392 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

| | Subobject | Special Revenue Food Services 410 |
|--|-----------|---|
| FOOD SERVICE SUPPLIES SUBOBJECT | | |
| Supplies | 510 | 65,077.29 |
| Food | 570 | 40,285,103.44 |
| Donated Foods | 580 | 6,605,268.20 |

| | Subobject | General Fund 100 | Special Revenue Other Federal Programs 420 | Special Revenue - Federal Education Stabilization Fund 440 | Total |
|---|-----------|---------------------|--|--|----------------|
| TEACHER SALARIES | | | | | |
| Basic Programs 101, 102 and 103 (Function 5100) | 120 | 473,716,249.00 | 20,512,566.00 | 8,847,277.00 | 503,076,092.00 |
| Basic Programs 101, 102 and 103 (Function 5100) | 140 | 0.00 | 0.00 | 0.00 | 0.00 |
| Basic Programs 101, 102 and 103 (Function 5100) | 750 | 78,880.00 | 0.00 | 0.00 | 78,880.00 |
| Total Basic Program Salaries | | 473,795,129.00 | 20,512,566.00 | 8,847,277.00 | 503,154,972.00 |
| Other Programs 130 (ESOL) (Function 5100) | 120 | 8,722,858.00 | 163,746.00 | 267,564.00 | 9,154,168.00 |
| Other Programs 130 (ESOL) (Function 5100) | 140 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Programs 130 (ESOL) (Function 5100) | 750 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Other Program Salaries | | 8,722,858.00 | 163,746.00 | 267,564.00 | 9,154,168.00 |
| ESE Programs 111, 112, 113, 254 and 255 (Function 5200) | 120 | 116,482,600.00 | 963,284.00 | 2,943,190.00 | 120,389,074.00 |
| ESE Programs 111, 112, 113, 254 and 255 (Function 5200) | 140 | 0.00 | 0.00 | 0.00 | 0.00 |
| ESE Programs 111, 112, 113, 254 and 255 (Function 5200) | 750 | 45.00 | 0.00 | 0.00 | 45.00 |
| Total ESE Program Salaries | | 116,482,645.00 | 963,284.00 | 2,943,190.00 | 120,389,119.00 |
| Career Program 300 (Function 5300) | 120 | 22,513,058.00 | 48,824.00 | 222,341.00 | 22,784,223.00 |
| Career Program 300 (Function 5300) | 140 | 0.00 | 0.00 | 0.00 | 0.00 |
| Career Program 300 (Function 5300) | 750 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Career Program Salaries | | 22,513,058.00 | 48,824.00 | 222,341.00 | 22,784,223.00 |
| TOTAL | | 621,513,690.00 | 21,688,420.00 | 12,280,372.00 | 655,482,482.00 |

| | Subobject | General Fund 100 | Special Revenue Other Federal Programs 420 | Special Revenue - Federal Education Stabilization Fund 440 | Total |
|---|-----------|---------------------|--|--|---------------|
| TEXTBOOKS (used for classroom instruction) | | | | | |
| Textbooks (Function 5000) | 520 | 20,028,078.99 | 2,414,430.19 | 3,345,364.10 | 25,787,873.28 |

| | Object | General Fund 100 | Special Revenue Other Federal Programs 420 | Special Revenue - Federal Education Stabilization Fund 440 | Total |
|---|-----------------|---------------------|--|--|------------------|
| EXCEPTIONAL STUDENT EDUCATION (ESE) EXPENDITURES | | | | | |
| Total Program Costs - Programs 111, 112, 113, 254 and 255 (Functions 5000 through 8200, do not include function 7420) | 100 through 700 | 985,428,152.86 | 110,999,993.55 | 52,342,284.52 | 1,148,770,430.93 |
| Total Direct Costs - Programs 111, 112, 113, 254 and 255 (Function 5000) | 100 through 700 | 976,213,841.20 | 71,665,144.71 | 49,001,587.02 | 1,096,880,572.93 |
| Student Support Services - Programs 111, 112, 113, 254 and 255 (Function 6100) | 100 through 700 | 5,548,841.48 | 7,091,870.30 | 3,078,503.87 | 15,719,215.65 |
| Instruction Staff Support Services - Programs 111, 112, 113, 254 and 255 (Functions 6200 through 6500) | 100 through 700 | 2,734,292.39 | 29,751,203.92 | 259,954.59 | 32,745,450.90 |
| Student Transportation Support Services - Programs 111, 112, 113, 254 and 255 (Function 7800) | 100 through 700 | 23,585.51 | 226,644.73 | 0.00 | 250,230.24 |

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

Exhibit K-14
FDOE Page 28

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

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

| DISTRIBUTIONS TO CHARTER SCHOOLS (Charter school information is used in federal reporting) | Fund Number | Direct Payment (FEFP) (Subobject 393) | Direct Payment (Non-FEFP) (Subobjects 394 & 794) | Charter School Local Capital Improvement & Capital Outlay Sales Tax (Subobjects 793 & 795) | Amount Withheld for Administration | Payments and Services on Behalf of Charter Schools | Total Amount |
|---|----------------|--|---|---|------------------------------------|---|----------------|
| <i>Expenditures:</i> | | | | | | | |
| General Fund | 100 | 237,854,330.48 | 16,619,998.58 | | 3,349,229.43 | 0.00 | 257,823,558.49 |
| Special Revenue Funds - Food Services | 410 | | 0.00 | | 0.00 | 0.00 | 0.00 |
| Special Revenue Funds - Other Federal Programs | 420 | | 4,046,665.95 | | 0.00 | 0.00 | 4,046,665.95 |
| Special Revenue Funds - Federal Education Stabilization Fund | 440 | | 14,166,967.80 | | 0.00 | 0.00 | 14,166,967.80 |
| Capital Projects Funds | 3XX | | | 230,882.91 | 0.00 | 0.00 | 230,882.91 |
| Total Charter School Distributions | | 237,854,330.48 | 34,833,632.33 | 230,882.91 | 3,349,229.43 | 0.00 | 276,268,075.15 |

| LIFELONG LEARNING (Lifelong Learning expenditures are used in federal reporting) | Account Number | Amount |
|---|----------------|------------|
| <i>Expenditures:</i> | | |
| General Fund | 5900 | 500,896.13 |
| Special Revenue Funds - Other Federal Programs | 5900 | 51,509.57 |
| Special Revenue Funds - Federal Education Stabilization Fund | 5900 | 0.00 |
| Total | 5900 | 552,405.70 |

| MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting) | Unexpended June 30, 2021 | Earnings 2021-22 | Expenditures 2021-22 | Unexpended June 30, 2022 |
|--|-----------------------------|---------------------|-------------------------|-----------------------------|
| Earnings, Expenditures and Carryforward Amounts: | | 8,544,181.69 | 8,544,181.69 | |
| <i>Expenditure Program or Activity:</i> | | | | |
| Exceptional Student Education | | | 8,544,181.69 | |
| School Nurses and Health Care Services | | | 0.00 | |
| Occupational Therapy, Physical Therapy and Other Therapy Services | | | 0.00 | |
| ESE Professional and Technical Services | | | 0.00 | |
| Gifted Student Education | | | 0.00 | |
| Staff Training and Curriculum Development | | | 0.00 | |
| Medicaid Administration and Billing Services | | | 0.00 | |
| Student Services | | | 0.00 | |
| Consultants | | | 0.00 | |
| Other | | | 0.00 | |
| Total Expenditures | | | 8,544,181.69 | |

| GENERAL FUND BALANCE SHEET INFORMATION (This information is used in state reporting) | Fund Number | Amount |
|---|----------------|----------------|
| <i>Balance Sheet Amount, June 30, 2022</i> | | |
| Total Assets and Deferred Outflows of Resources | 100 | 259,526,573.47 |
| Total Liabilities and Deferred Inflows of Resources | 100 | 73,386,965.15 |

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

Exhibit K-15
 FDOE Page 29

Supplemental Schedule - Fund 100

| VOLUNTARY PREKINDERGARTEN PROGRAM [1] GENERAL FUND EXPENDITURES | Account Number | 100 Salaries | 200 Employee Benefits | 300 Purchased Services | 400 Energy Services | 500 Materials and Supplies | 600 Capital Outlay | 700 Other | Totals |
|--|----------------|-----------------|-----------------------------|------------------------------|---------------------------|----------------------------------|--------------------------|--------------|--------------|
| <i>Current:</i> | | | | | | | | | |
| Prekindergarten | 5500 | 1,390,777.28 | 637,853.40 | 14,650.66 | 0.00 | 37,904.70 | 599,090.11 | 0.00 | 2,680,276.15 |
| Student Support Services | 6100 | 2,005.91 | 380.19 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,386.10 |
| Instructional Media Services | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Instruction and Curriculum Development Services | 6300 | 37,967.40 | 7,309.98 | 450.00 | 0.00 | (1,728.10) | 0.00 | 0.00 | 43,999.28 |
| Instructional Staff Training Services | 6400 | 8,715.00 | 1,465.81 | 0.00 | 0.00 | 0.00 | 558.44 | 0.00 | 10,739.25 |
| Instruction-Related Technology | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Board | 7100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| General Administration | 7200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| School Administration | 7300 | 47,147.97 | 9,012.27 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 56,160.24 |
| Facilities Acquisition and Construction | 7410 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Fiscal Services | 7500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Food Services | 7600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Central Services | 7700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Student Transportation Services | 7800 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Operation of Plant | 7900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Maintenance of Plant | 8100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Administrative Technology Services | 8200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Community Services | 9100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| <i>Capital Outlay:</i> | | | | | | | | | |
| Facilities Acquisition and Construction | 7420 | | | | | | 0.00 | | |
| Other Capital Outlay | 9300 | | | | | | 0.00 | | |
| <i>Debt Service: (Function 9200)</i> | | | | | | | | | |
| Redemption of Principal | 710 | | | | | | | 0.00 | 0.00 |
| Interest | 720 | | | | | | | 0.00 | 0.00 |
| Total Expenditures | | 1,486,613.56 | 656,021.65 | 15,100.66 | 0.00 | 36,176.60 | 599,648.55 | 0.00 | 2,793,561.02 |

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

SCHEDULE 5
SUPPLEMENTAL SCHEDULE OF FEDERAL
FINANCIAL ASSISTANCE PROGRAM EXPENDITURES
For the Fiscal Year Ended June 30, 2022

| Federal Grantor/Pass -Through Grantor/Program Title | Catalog of Federal Domestic Assistance Number | Pass-Through Grantor Number | Amount of Expenditures | Amount Provided to Subrecipients |
|---|---|---|---------------------------|----------------------------------|
| No Cluster | | | | |
| Child and Adult Care Food Program | 10.558 | 4272 | 4,409,219.40 | |
| Fresh Fruit and Vegetable Program | 10.582 | 20004 | 1,545,466.95 | |
| Total Food And Nutrition Service, Agriculture, Department Of | | | 5,954,686.35 | - |
| National Defense Education Program | 12.006 | HQ00342010044 | 851,329.15 | |
| Competitive Grants: Promoting K-12 Student Achievement at Military- Connected Schools | 12.556 | HE1254-16-1-0018 | 142,496.87 | |
| Total Department Of Defense, Dept Of Defense | | | 993,826.02 | - |
| Public Safety Partnership and Community Policing Grants | 16.710 | 2019-SV-WX0028 2019-YS-BX-0007, | 70,243.12 | |
| STOP School Violence | 16.839 | 2019-YS-BX-0038 | 244,151.81 | |
| Total Office Of Justice Programs, Justice, Department Of | | | 314,394.93 | - |
| National Farmworker Jobs Program | 17.264 | 4050B-OCFJ1, 4051B-1CFJ1 | 313,387.30 | |
| Total Employment And Training Administration, Labor, Department Of | | | 313,387.30 | - |
| Adult Education - Basic Grants to States | 84.002 | 1910B-OCG01, 1930B-OCE01, 1911B-1CG01, 1931B-1CE01 | 2,303,853.05 | |
| Federal Supplemental Educational Opportunity Grants | 84.007 | N/A | 6,000.00 | |
| Title I Grants to Local Educational Agencies | 84.010 | 2230B-0CD01, 2120B-0CB01, 2260B-0C001, 2231B-1CD01, 2261B-1C003, 2121B-1CB01, 2261B-1C001, 2261B-1CS01, 1266B-1CTR1 | 63,619,256.52 | 2,233.75 |
| Migrant Education State Grant Program | 84.011 | 2170B-OCF01, 2170T-OCF01, 2171B-1CF01, 2171T-1CF01 | 3,015,298.21 | |
| Career and Technical Education -- Basic Grants to States | 84.048 | 1610B-OCS01, 1610B-0CP01, 1611B-1CS01, 1611B-1CP01 | 3,792,000.64 | |
| Indian Education Grants to Local Educational Agencies | 84.060 | S060A212533 | 9,947.98 | |
| Federal Pell Grant Program | 84.063 | N/A | 2,418,671.39 | |
| Charter Schools | 84.282 | 2987B-1CV12, 2987B-0C005 | 417,637.64 | 417,637.64 |
| Twenty-First Century Community Learning Centers | 84.287 | 2441B-1CCC1 | 29,048.57 | 29,048.57 |

SCHEDULE 5
SUPPLEMENTAL SCHEDULE OF FEDERAL
FINANCIAL ASSISTANCE PROGRAM EXPENDITURES
For the Fiscal Year Ended June 30, 2022

| | | | | |
|---|--------|---|-----------------------|-------------------|
| English Language Acquisition State Grants | 84.365 | 1020B-0C001, 1021B-1C001 | 3,279,807.48 | |
| Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants) | 84.367 | 2240B-OCT01, 2241B-1CT01 | 7,456,791.63 | |
| Supporting Effective Educator Development Program | 84.423 | N/A | 63,349.27 | |
| Student Support and Academic Enrichment Program | 84.424 | 2410A-0C001, 2411A-1C001, 1240A-1C001, 1240C-1C001, 1230B-1CS01, 1240E-1C001, 1240E-1C002, 1230F-1C001, 1230A-1C002, 1240F-1C001, 1230A-1C001, 1230A-1CR03, | 3,615,245.69 | |
| Education Stabilization Fund | 84.425 | 1240S-1C001, 1241A-1CR01 | 158,809,493.66 | |
| Total Education, Department Of, Education, Department Of | | | 248,836,401.73 | 448,919.96 |
| Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance | 93.079 | N/A | 354,063.20 | |
| Refugee and Entrant Assistance State/Replacement Designee Administered Programs | 93.566 | LK205 | 609,595.29 | |
| Children's Health Insurance Program | 93.767 | HB377 | 33,944.00 | |
| Total Centers For Medicare And Medicaid Services, Health And Human Services, Department Of | | | 997,602.49 | - |
| Citizenship Education and Training | 97.010 | COC-0, 20CICET00157-01-00 | 56,192.46 | |
| Total U.S. Citizenship And Immigration Services, Homeland Security, Department Of | | | 56,192.46 | - |
| Total No Cluster | | | 257,466,491.28 | 448,919.96 |
| Child Nutrition Cluster | | | | |
| National School Lunch Program | 10.555 | 19001, 19003, 20001, 20003 | 6,605,268.20 | |
| Summer Food Service Program for Children | 10.559 | 19006, 19007, 20006, 20007 | 118,271,387.56 | |
| Total FOOD AND NUTRITION SERVICE, AGRICULTURE, DEPARTMENT OF | | | 124,876,655.76 | |
| TOTAL Child Nutrition Cluster | | | 124,876,655.76 | |

SCHEDULE 5
SUPPLEMENTAL SCHEDULE OF FEDERAL
FINANCIAL ASSISTANCE PROGRAM EXPENDITURES
For the Fiscal Year Ended June 30, 2022

Special Education Cluster (IDEA)

| | | | |
|------------------------------------|--------|--|---------------|
| | | 2639B-9CB01, 2620B-OC DT1, 2620B-OC D04, 2630B-OC B01, 2620B-OC D02, 2620B-OC DT3, 2620B-OC D01, 2621B-OC D04, 2631B-1CB01, 2621B-1CD02, 2621D-1CDT3, 2621B-1CD01 | |
| Special Education Grants to States | 84.027 | | 48,471,535.25 |
| Special Education Preschool Grants | 84.173 | 2672B-2CP01 | 736,525.96 |

Total OFFICE OF SPECIAL
EDUCATION AND REHABILITATIVE
SERVICES, EDUCATION,
DEPARTMENT OF

49,208,061.21**TOTAL Special Education Cluster (IDEA)****49,208,061.21****Head Start Cluster**

| | | | |
|------------|--------|---------------|---------------|
| Head Start | 93.600 | 0-04CH4768/05 | 13,076,606.64 |
|------------|--------|---------------|---------------|

Total ADMINISTRATION FOR
CHILDREN AND FAMILIES, HEALTH
AND HUMAN SERVICES,
DEPARTMENT OF

12,353,006.47**TOTAL Head Start Cluster****12,353,006.47****GRAND TOTAL****443,904,214.72****448,919.96**

Notes:

1) The Schedule of Expenditures of Federal Awards represents amounts expended from Federal programs during the 2021-2022 fiscal year as determined based on the modified accrual basis of accounting. The amount reported on the Schedule have been reconciled to and are in agreement with amounts recorded in the District's accounting records from which the basic financial statements have been reported.

DISTRICT SCHOOL BOARD OF HILLSBOROUGH COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

| SECTION II. GENERAL FUND - FUND 100 | | Page 2 |
|--|----------------|------------------|
| ESTIMATED REVENUES | Account Number | |
| <i>FEDERAL:</i> | | |
| Federal Impact, Current Operations | 3121 | 350,000.00 |
| Reserve Officers Training Corps (ROTC) | 3191 | 1,600,000.00 |
| Miscellaneous Federal Direct | 3199 | |
| Total Federal Direct | 3100 | 1,950,000.00 |
| <i>FEDERAL THROUGH STATE AND LOCAL:</i> | | |
| Medicaid | 3202 | 6,500,000.00 |
| National Forest Funds | 3255 | |
| Federal Through Local | 3280 | |
| Miscellaneous Federal Through State | 3299 | |
| Total Federal Through State and Local | 3200 | 6,500,000.00 |
| <i>STATE:</i> | | |
| Florida Education Finance Program (FEFP) | 3310 | 955,197,746.00 |
| Workforce Development | 3315 | 35,193,494.00 |
| Workforce Development Capitalization Incentive Grant | 3316 | |
| Workforce Education Performance Incentives | 3317 | 250,000.00 |
| Adults With Disabilities | 3318 | |
| CO&DS Withheld for Administrative Expenditure | 3323 | 120,000.00 |
| Diagnostic and Learning Resources Centers | 3335 | |
| Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.) | 3341 | |
| State Forest Funds | 3342 | |
| State License Tax | 3343 | 600,000.00 |
| District Discretionary Lottery Funds | 3344 | |
| Class Size Reduction Operating Funds | 3355 | 225,883,022.00 |
| Florida School Recognition Funds | 3361 | |
| Voluntary Prekindergarten Program (VPK) | 3371 | 2,600,000.00 |
| Preschool Projects | 3372 | |
| Reading Programs | 3373 | |
| Full-Service Schools Program | 3378 | |
| State Through Local | 3380 | |
| Other Miscellaneous State Revenues | 3399 | 1,200,000.00 |
| Total State | 3300 | 1,221,044,262.00 |
| <i>LOCAL:</i> | | |
| District School Taxes | 3411 | 605,428,823.00 |
| Tax Redemptions | 3421 | |
| Payment in Lieu of Taxes | 3422 | |
| Excess Fees | 3423 | 150,000.00 |
| Tuition | 3424 | |
| Lease Revenue | 3425 | 400,000.00 |
| Investment Income | 3430 | 300,000.00 |
| Gifts, Grants and Bequests | 3440 | 2,500,000.00 |
| Interest Income - Leases | 3445 | |
| Adult General Education Course Fees | 3461 | 260,000.00 |
| Postsecondary Career Certificate and Applied Technology Diploma | 3462 | 1,500,000.00 |
| Continuing Workforce Education Course Fees | 3463 | |
| Capital Improvement Fees | 3464 | |
| Postsecondary Lab Fees | 3465 | |
| Lifelong Learning Fees | 3466 | 235,000.00 |
| GED® Testing Fees | 3467 | |
| Financial Aid Fees | 3468 | |
| Other Student Fees | 3469 | |
| Preschool Program Fees | 3471 | 1,200,000.00 |
| Prekindergarten Early Intervention Fees | 3472 | |
| School-Age Child Care Fees | 3473 | 10,000,000.00 |
| Other Schools, Courses and Classes Fees | 3479 | 300,000.00 |
| Miscellaneous Local Sources | 3490 | 42,650,000.00 |
| Total Local | 3400 | 664,923,823.00 |
| TOTAL ESTIMATED REVENUES | | 1,894,418,085.00 |
| <i>OTHER FINANCING SOURCES:</i> | | |
| Loans | 3720 | |
| Sale of Capital Assets | 3730 | |
| Loss Recoveries | 3740 | |
| <i>Transfers In:</i> | | |
| From Debt Service Funds | 3620 | |
| From Capital Projects Funds | 3630 | 45,000,000.00 |
| From Special Revenue Funds | 3640 | |
| From Permanent Funds | 3660 | |
| From Internal Service Funds | 3670 | |
| From Enterprise Funds | 3690 | |
| Total Transfers In | 3600 | 45,000,000.00 |
| TOTAL OTHER FINANCING SOURCES | | 45,000,000.00 |
| Fund Balance, July 1, 2022 | 2800 | 186,139,608.32 |
| TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE | | 2,125,557,693.32 |

DISTRICT SCHOOL BOARD OF HILLSBOROUGH COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

SECTION II. GENERAL FUND - FUND 100 (Continued)

| Page 3 | | | | | | | | | |
|---|----------------|------------------|------------------|-----------------------|------------------------|---------------------|----------------------------|--------------------|---------------|
| APPROPRIATIONS | Account Number | Totals | Salaries 100 | Employee Benefits 200 | Purchased Services 300 | Energy Services 400 | Materials and Supplies 500 | Capital Outlay 600 | Other 700 |
| Instruction | 5000 | 1,339,763,595.28 | 737,334,820.58 | 223,723,911.04 | 344,184,269.53 | | 32,258,659.69 | 2,231,434.44 | 30,500.00 |
| Student Support Services | 6100 | 88,285,622.37 | 67,223,998.69 | 20,813,887.78 | 69,876.75 | | 177,409.15 | | 450.00 |
| Instructional Media Services | 6200 | 19,591,219.83 | 13,997,415.69 | 4,408,515.41 | 162,137.88 | | 188,770.00 | 825,880.85 | 8,500.00 |
| Instruction and Curriculum Development Services | 6300 | 23,981,890.47 | 16,147,780.26 | 4,947,956.29 | 799,412.92 | | 389,500.00 | 1,626,865.00 | 70,376.00 |
| Instructional Staff Training Services | 6400 | 4,873,833.92 | 3,520,680.72 | 957,339.01 | 386,814.19 | | 9,000.00 | | |
| Instruction-Related Technology | 6500 | 39,943,704.41 | 14,428,487.18 | 4,680,052.16 | 19,522,492.32 | | 824,746.75 | 486,000.00 | 1,926.00 |
| Board | 7100 | 2,357,535.32 | 495,048.92 | 303,988.94 | 1,363,888.47 | | 6,000.00 | 1,500.00 | 187,109.00 |
| General Administration | 7200 | 5,684,503.40 | 4,031,702.74 | 1,234,804.37 | 219,346.29 | 1,200.00 | 44,650.00 | 1,600.00 | 151,200.00 |
| School Administration | 7300 | 104,062,824.36 | 77,135,683.36 | 25,677,054.82 | 6,201.17 | | 960,185.00 | | 283,700.00 |
| Facilities Acquisition and Construction | 7400 | 21,673,244.44 | 2,873,687.41 | 881,733.35 | 1,403.68 | | 850.00 | 914,320.00 | 17,001,250.00 |
| Fiscal Services | 7500 | 15,377,480.54 | 5,456,574.11 | 1,752,199.59 | 8,052,985.39 | | 20,702.29 | | 95,019.16 |
| Food Service | 7600 | 199,697.08 | | 199,346.36 | | 51.32 | 104.40 | | 195.00 |
| Central Services | 7700 | 21,601,406.14 | 13,625,520.59 | 5,560,007.24 | 1,988,584.30 | 42,760.00 | 74,514.00 | 31,335.00 | 278,685.00 |
| Student Transportation Services | 7800 | 60,633,931.48 | 33,531,817.12 | 14,562,660.32 | 5,582,817.38 | 4,972,377.00 | 1,892,290.45 | | 91,969.22 |
| Operation of Plant | 7900 | 141,383,339.16 | 53,353,809.44 | 22,438,111.11 | 21,447,694.54 | 30,676,523.49 | 12,716,680.24 | 10,300.00 | 740,220.33 |
| Maintenance of Plant | 8100 | 27,932,974.40 | 14,585,747.84 | 5,353,656.05 | 2,626,246.52 | 359,415.00 | 4,969,651.94 | | 38,257.05 |
| Administrative Technology Services | 8200 | 182,530.10 | 81,043.07 | 31,729.30 | 14,000.00 | | 55,757.72 | | |
| Community Services | 9100 | 2,345,728.85 | 1,709,784.48 | 630,944.38 | | | | | 5,000.00 |
| Debt Service | 9200 | | | | | | | | |
| Other Capital Outlay | 9300 | | | | | | | | |
| TOTAL APPROPRIATIONS | | 1,919,875,061.54 | 1,059,533,602.22 | 337,958,551.14 | 406,627,517.69 | 36,052,326.81 | 54,589,471.63 | 6,129,235.29 | 18,984,356.76 |

OTHER FINANCING USES:
Transfers Out: (Function 9700)

| | | |
|---|------|------------------|
| To Debt Service Funds | 920 | |
| To Capital Projects Funds | 930 | |
| To Special Revenue Funds | 940 | |
| To Permanent Funds | 960 | |
| To Internal Service Funds | 970 | 2,733,738.32 |
| To Enterprise Funds | 990 | |
| Total Transfers Out | 9700 | 2,733,738.32 |
| TOTAL OTHER FINANCING USES | | 2,733,738.32 |
| Nonspendable Fund Balance, June 30, 2023 | 2710 | 5,000,000.00 |
| Restricted Fund Balance, June 30, 2023 | 2720 | 55,000,000.00 |
| Committed Fund Balance, June 30, 2023 | 2730 | |
| Assigned Fund Balance, June 30, 2023 | 2740 | |
| Unassigned Fund Balance, June 30, 2023 | 2750 | 142,948,893.46 |
| TOTAL ENDING FUND BALANCE | 2700 | 202,948,893.46 |
| TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE | | 2,125,557,693.32 |

DISTRICT SCHOOL BOARD OF HILLSBOROUGH COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

SECTION III. SPECIAL REVENUE FUNDS - FOOD SERVICES - FUND 410 Page 4

| ESTIMATED REVENUES | Account Number | |
|--|----------------|----------------|
| <i>FEDERAL DIRECT:</i> | | |
| Miscellaneous Federal Direct | 3199 | |
| Total Federal Direct | 3100 | |
| <i>FEDERAL THROUGH STATE AND LOCAL:</i> | | |
| National School Lunch Act | 3260 | 90,948,610.05 |
| USDA-Donated Commodities | 3265 | 8,000,000.00 |
| Federal Through Local | 3280 | |
| Miscellaneous Federal Through State | 3299 | 534,170.00 |
| Total Federal Through State and Local | 3200 | 99,482,780.05 |
| <i>STATE:</i> | | |
| School Breakfast Supplement | 3337 | 689,950.00 |
| School Lunch Supplement | 3338 | 686,277.00 |
| State Through Local | 3380 | |
| Other Miscellaneous State Revenues | 3399 | 6,467,008.57 |
| Total State | 3300 | 7,843,235.57 |
| <i>LOCAL:</i> | | |
| Investment Income | 3430 | 74,000.00 |
| Gifts, Grants and Bequests | 3440 | |
| Food Service | 3450 | 7,000,000.00 |
| Other Miscellaneous Local Sources | 3495 | 660,024.00 |
| Total Local | 3400 | 7,734,024.00 |
| TOTAL ESTIMATED REVENUES | | 115,060,039.62 |
| OTHER FINANCING SOURCES: | | |
| Loans | 3720 | |
| Sale of Capital Assets | 3730 | |
| Loss Recoveries | 3740 | |
| <i>Transfers In:</i> | | |
| From General Fund | 3610 | |
| From Debt Service Funds | 3620 | |
| From Capital Projects Funds | 3630 | |
| Interfund | 3650 | |
| From Permanent Funds | 3660 | |
| From Internal Service Funds | 3670 | |
| From Enterprise Funds | 3690 | |
| Total Transfers In | 3600 | |
| TOTAL OTHER FINANCING SOURCES | | |
| Fund Balance, July 1, 2022 | 2800 | 59,731,690.00 |
| TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE | | 174,791,729.62 |

DISTRICT SCHOOL BOARD OF HILLSBOROUGH COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

SECTION III. SPECIAL REVENUE FUNDS - FOOD SERVICES -
FUND 410 (Continued)

| APPROPRIATIONS | Account Number | |
|--|-------------------|----------------|
| <i>Food Services: (Function 7600)</i> | | |
| Salaries | 100 | 48,363,060.41 |
| Employee Benefits | 200 | 20,641,000.00 |
| Purchased Services | 300 | 5,053,290.00 |
| Energy Services | 400 | 2,484,111.00 |
| Materials and Supplies | 500 | 53,759,902.75 |
| Capital Outlay | 600 | 8,000,000.00 |
| Other | 700 | 3,520,719.00 |
| Capital Outlay <i>(Function 9300)</i> | 600 | |
| TOTAL APPROPRIATIONS | | 141,822,083.16 |
| OTHER FINANCING USES: | | |
| <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 | |
| TOTAL OTHER FINANCING USES | | |
| Nonspendable Fund Balance, June 30, 2023 | 2710 | |
| Restricted Fund Balance, June 30, 2023 | 2720 | 32,969,646.46 |
| Committed Fund Balance, June 30, 2023 | 2730 | |
| Assigned Fund Balance, June 30, 2023 | 2740 | |
| Unassigned Fund Balance, June 30, 2023 | 2750 | |
| TOTAL ENDING FUND BALANCE | 2700 | 32,969,646.46 |
| TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE | | 174,791,729.62 |

DISTRICT SCHOOL BOARD OF HILLSBOROUGH COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

SECTION IV. SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS - FUND 420

| ESTIMATED 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 | 910,482.00 |
| Total Federal Direct | 3100 | 910,482.00 |
| <i>FEDERAL THROUGH STATE AND LOCAL:</i> | | |
| Career and Technical Education | 3201 | 2,293,790.00 |
| Medicaid | 3202 | |
| Workforce Innovation and Opportunity Act | 3220 | |
| Teacher and Principal Training and Recruiting - Title II, Part A | 3225 | 8,217,827.35 |
| Math and Science Partnerships - Title II, Part B | 3226 | |
| Individuals with Disabilities Education Act (IDEA) | 3230 | 46,419,006.00 |
| Elementary and Secondary Education Act, Title I | 3240 | 76,476,453.07 |
| Language Instruction - Title III | 3241 | 4,919,612.10 |
| Twenty-First Century Schools - Title IV | 3242 | |
| Federal Through Local | 3280 | 12,991,705.00 |
| Miscellaneous Federal Through State | 3299 | |
| Total Federal Through State And Local | 3200 | 151,318,393.52 |
| <i>STATE:</i> | | |
| State Through Local | 3380 | |
| Other Miscellaneous State Revenues | 3399 | |
| Total State | 3300 | |
| <i>LOCAL:</i> | | |
| Investment Income | 3430 | |
| Gifts, Grants and Bequests | 3440 | |
| Adult General Education Course Fees | 3461 | |
| Other Miscellaneous Local Sources | 3495 | |
| Total Local | 3400 | |
| TOTAL ESTIMATED REVENUES | | 152,228,875.52 |
| OTHER FINANCING SOURCES: | | |
| Loans | 3720 | |
| Sale of Capital Assets | 3730 | |
| Loss Recoveries | 3740 | |
| <i>Transfers In:</i> | | |
| From General Fund | 3610 | |
| From Debt Service Funds | 3620 | |
| From Capital Projects Funds | 3630 | |
| Interfund | 3650 | |
| From Permanent Funds | 3660 | |
| From Internal Service Funds | 3670 | |
| From Enterprise Funds | 3690 | |
| Total Transfers In | 3600 | |
| TOTAL OTHER FINANCING SOURCES | | |
| Fund Balance, July 1, 2022 | 2800 | |
| TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE | | 152,228,875.52 |

DISTRICT SCHOOL BOARD OF HILLSBOROUGH COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

| SECTION IV. SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS - FUND 420 (Continued) | | | | | | | | | | | Page |
|---|----------------|----------------|---------------|-----------------------|------------------------|---------------------|----------------------------|--------------------|-----------|--------------|------|
| | Account Number | Totals | Salaries 100 | Employee Benefits 200 | Purchased Services 300 | Energy Services 400 | Materials and Supplies 500 | Capital Outlay 600 | Other 700 | | |
| APPROPRIATIONS | | | | | | | | | | | |
| Instruction | 5000 | 78,061,625.52 | 42,706,882.85 | 14,327,162.16 | 10,676,087.08 | 24,900.00 | 8,536,132.82 | 1,725,838.61 | | 64,622.00 | |
| Student Support Services | 6100 | 13,113,878.75 | 9,007,374.84 | 2,514,826.58 | 932,644.88 | | 644,514.12 | 14,518.33 | | | |
| Instructional Media Services | 6200 | 858,937.98 | 563,227.51 | 201,186.98 | | | | 94,523.49 | | | |
| Instruction and Curriculum Development Services | 6300 | 36,787,562.46 | 27,488,156.76 | 8,365,399.60 | 356,229.58 | 2,000.00 | 267,776.52 | 279,000.00 | | 29,000.00 | |
| Instructional Staff Training Services | 6400 | 14,913,326.43 | 9,784,187.98 | 2,680,192.97 | 1,596,138.43 | 240,058.35 | | | | 612,748.70 | |
| Instruction-Related Technology | 6500 | 537,151.55 | 78,590.96 | 25,432.25 | 433,128.34 | | | | | | |
| Board | 7100 | | | | | | | | | | |
| General Administration | 7200 | 6,310,149.27 | | | 417.00 | | | | | 6,309,732.27 | |
| School Administration | 7300 | | | | | | | | | | |
| Facilities Acquisition and Construction | 7400 | 20,000.00 | | | | | | 20,000.00 | | | |
| Fiscal Services | 7500 | 86,983.74 | 63,594.08 | 23,389.66 | | | | | | | |
| Food Services | 7600 | | | | | | | | | | |
| Central Services | 7700 | 80,000.00 | | | 80,000.00 | | | | | | |
| Student Transportation Services | 7800 | 520,637.52 | 146,820.60 | 48,146.25 | 325,670.67 | | | | | | |
| Operation of Plant | 7900 | 58,492.09 | 26,566.43 | 16,952.66 | 773.00 | | 14,200.00 | | | | |
| Maintenance of Plant | 8100 | | | | | | | | | | |
| Administrative Technology Services | 8200 | | | | | | | | | | |
| Community Services | 9100 | 880,130.21 | 632,108.67 | 248,021.54 | | | | | | | |
| Other Capital Outlay | 9300 | | | | | | | | | | |
| TOTAL APPROPRIATIONS | | 152,228,875.52 | 90,497,510.68 | 28,450,710.65 | 14,401,088.98 | 266,958.35 | 9,462,623.46 | 2,133,880.43 | | 7,016,102.97 | |
| OTHER FINANCING USES: | | | | | | | | | | | |
| 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 | | | | | | | | | | |
| To Enterprise Funds | 990 | | | | | | | | | | |
| Total Transfers Out | 9700 | | | | | | | | | | |
| TOTAL OTHER FINANCING USES | | | | | | | | | | | |
| Nonspendable Fund Balance, June 30, 2023 | 2710 | | | | | | | | | | |
| Restricted Fund Balance, June 30, 2023 | 2720 | | | | | | | | | | |
| Committed Fund Balance, June 30, 2023 | 2730 | | | | | | | | | | |
| Assigned Fund Balance, June 30, 2023 | 2740 | | | | | | | | | | |
| Unassigned Fund Balance, June 30, 2023 | 2750 | | | | | | | | | | |
| TOTAL ENDING FUND BALANCE | 2700 | | | | | | | | | | |
| TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE | | 152,228,875.52 | | | | | | | | | |

DISTRICT SCHOOL BOARD OF HILLSBOROUGH COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

SECTION V. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY
SCHOOL EMERGENCY RELIEF (ESSER) - FUND 441

| | Account Number | |
|---|-------------------|--------------|
| ESTIMATED REVENUES | | |
| <i>FEDERAL DIRECT:</i> | | |
| Miscellaneous Federal Direct | 3199 | |
| Total Federal Direct | 3100 | |
| <i>FEDERAL THROUGH STATE AND LOCAL:</i> | | |
| Education Stabilization Funds - K-12 | 3271 | 2,883,563.07 |
| Federal Through Local | 3280 | |
| Miscellaneous Federal Through State | 3299 | 3,422.12 |
| Total Federal Through State And Local | 3200 | 2,886,985.19 |
| <i>LOCAL:</i> | | |
| Other Miscellaneous Local Sources | 3495 | |
| Total Local | 3400 | |
| TOTAL ESTIMATED REVENUES | | 2,886,985.19 |
| OTHER FINANCING SOURCES: | | |
| <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 | |
| TOTAL OTHER FINANCING SOURCES | | |
| Fund Balance, July 1, 2022 | 2800 | |
| TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE | | 2,886,985.19 |

DISTRICT SCHOOL BOARD OF HILLSBOROUGH COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

SECTION V. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSEK) - FUND 441 (Continued)

| Page 9 | | | | | | | | | |
|---|----------------|--------------|--------------|-----------------------|------------------------|---------------------|----------------------------|--------------------|-----------|
| APPROPRIATIONS | Account Number | Totals | Salaries 100 | Employee Benefits 200 | Purchased Services 300 | Energy Services 400 | Materials and Supplies 500 | Capital Outlay 600 | Other 700 |
| Instruction | 5000 | 2,419,244.16 | 91,698.29 | 13,672.80 | 1,319,176.03 | | 809,242.99 | 185,454.05 | |
| Student Support Services | 6100 | 18,376.76 | 14,755.30 | | | | 3,621.46 | | |
| Instructional Media Services | 6200 | 14,249.18 | | | | | 14,249.18 | | |
| Instruction and Curriculum Development Services | 6300 | 279,540.18 | 182,515.38 | 33,327.02 | 46,347.82 | | 7,728.52 | 9,621.44 | |
| Instructional Staff Training Services | 6400 | 24,917.40 | 23,866.86 | 1,050.54 | | | | | |
| Instructional-Related Technology | 6500 | 5,413.31 | | | 1,520.00 | | | 3,893.31 | |
| Board | 7100 | | | | | | | | |
| General Administration | 7200 | 11,539.18 | | | | | | | 11,539.18 |
| School Administration | 7300 | 10,271.10 | 7,115.20 | 3,155.90 | | | | | |
| Facilities Acquisition and Construction | 7400 | | | | | | | | |
| Fiscal Services | 7500 | | | | | | | | |
| Food Services | 7600 | 9,900.00 | 9,900.00 | | | | | | |
| Central Services | 7700 | 3,423.81 | | | | | 3,423.81 | | |
| Student Transportation Services | 7800 | | | | | | | | |
| Operation of Plant | 7900 | 90,110.11 | 21,615.22 | | 5,071.12 | | 10,972.04 | 52,451.73 | |
| Maintenance of Plant | 8100 | | | | | | | | |
| Administrative Technology Services | 8200 | | | | | | | | |
| Community Services | 9100 | | | | | | | | |
| Other Capital Outlay | 9300 | | | | | | | | |
| TOTAL APPROPRIATIONS | | 2,886,985.19 | 351,466.25 | 51,206.26 | 1,372,114.97 | | 849,238.00 | 251,420.53 | 11,539.18 |
| OTHER FINANCING USES: | | | | | | | | | |
| 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 | | | | | | | | |
| To Enterprise Funds | 990 | | | | | | | | |
| Total Transfers Out | 9700 | | | | | | | | |
| TOTAL OTHER FINANCING USES | | | | | | | | | |
| Nonspendable Fund Balance, June 30, 2023 | 2710 | | | | | | | | |
| Restricted Fund Balance, June 30, 2023 | 2720 | | | | | | | | |
| Committed Fund Balance, June 30, 2023 | 2730 | | | | | | | | |
| Assigned Fund Balance, June 30, 2023 | 2740 | | | | | | | | |
| Unassigned Fund Balance, June 30, 2023 | 2750 | | | | | | | | |
| TOTAL ENDING FUND BALANCE | 2700 | | | | | | | | |
| TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE | | 2,886,985.19 | | | | | | | |

DISTRICT SCHOOL BOARD OF HILLSBOROUGH COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

SECTION VI. SPECIAL REVENUE FUNDS - OTHER CARES
ACT RELIEF (INCLUDING GEER) - FUND 442

| | Account Number | |
|---|-------------------|------------|
| ESTIMATED REVENUES | | |
| <i>FEDERAL DIRECT:</i> | | |
| Miscellaneous Federal Direct | 3199 | |
| Total Federal Direct | 3100 | |
| <i>FEDERAL THROUGH STATE AND LOCAL:</i> | | |
| Education Stabilization Funds - K-12 | 3271 | 62,950.87 |
| Education Stabilization Funds - Workforce | 3272 | 158,813.09 |
| Education Stabilization Funds - VPK | 3273 | 6,792.35 |
| Federal Through Local | 3280 | |
| Miscellaneous Federal Through State | 3299 | |
| Total Federal Through State And Local | 3200 | 228,556.31 |
| <i>LOCAL:</i> | | |
| Other Miscellaneous Local Sources | 3495 | |
| Total Local | 3400 | |
| TOTAL ESTIMATED REVENUES | | 228,556.31 |
| OTHER FINANCING SOURCES: | | |
| <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 | |
| TOTAL OTHER FINANCING SOURCES | | |
| Fund Balance, July 1, 2022 | 2800 | |
| TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE | | 228,556.31 |

DISTRICT SCHOOL BOARD OF HILLSBOROUGH COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

| SECTION VI. SPECIAL REVENUE FUNDS - OTHER CARES ACT RELIEF (INCLUDING GEER) - FUND 442 (Continued) | | | | | | | | | | Page 1 |
|--|----------------|------------|--------------|-----------------------|------------------------|---------------------|----------------------------|--------------------|-----------|--------|
| | Account Number | Totals | Salaries 100 | Employee Benefits 200 | Purchased Services 300 | Energy Services 400 | Materials and Supplies 500 | Capital Outlay 600 | Other 700 | |
| APPROPRIATIONS | | | | | | | | | | |
| Instruction | 5000 | 221,609.60 | | | 23,448.72 | | 21,380.94 | 176,779.94 | | |
| Student Support Services | 6100 | 3.21 | | | | | 3.21 | | | |
| Instructional Media Services | 6200 | 334.85 | | | | | | 334.85 | | |
| Instruction and Curriculum Development Services | 6300 | 306.92 | | | | | | 306.92 | | |
| Instructional Staff Training Services | 6400 | 750.00 | | | | | | | 750.00 | |
| Instruction-Related Technology | 6500 | 5,400.99 | | | | | | | 5,400.99 | |
| Board | 7100 | | | | | | | | | |
| General Administration | 7200 | | | | | | | | | |
| School Administration | 7300 | 79.84 | | | | | | 79.84 | | |
| Facilities Acquisition and Construction | 7400 | | | | | | | | | |
| Fiscal Services | 7500 | | | | | | | | | |
| Food Services | 7600 | | | | | | | | | |
| Central Services | 7700 | | | | | | | | | |
| Student Transportation Services | 7800 | | | | | | | | | |
| Operation of Plant | 7900 | 70.90 | | | | | 70.90 | | | |
| Maintenance of Plant | 8100 | | | | | | | | | |
| Administrative Technology Services | 8200 | | | | | | | | | |
| Community Services | 9100 | | | | | | | | | |
| Other Capital Outlay | 9300 | | | | | | | | | |
| TOTAL APPROPRIATIONS | | 228,556.31 | | | 23,448.72 | | 21,455.05 | 177,501.55 | 6,150.99 | |
| OTHER FINANCING USES: | | | | | | | | | | |
| 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 | | | | | | | | | |
| To Enterprise Funds | 990 | | | | | | | | | |
| Total Transfers Out | 9700 | | | | | | | | | |
| TOTAL OTHER FINANCING USES | | | | | | | | | | |
| Nonspendable Fund Balance, June 30, 2023 | 2710 | | | | | | | | | |
| Restricted Fund Balance, June 30, 2023 | 2720 | | | | | | | | | |
| Committed Fund Balance, June 30, 2023 | 2730 | | | | | | | | | |
| Assigned Fund Balance, June 30, 2023 | 2740 | | | | | | | | | |
| Unassigned Fund Balance, June 30, 2023 | 2750 | | | | | | | | | |
| TOTAL ENDING FUND BALANCE | 2700 | | | | | | | | | |
| TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE | | 228,556.31 | | | | | | | | |

DISTRICT SCHOOL BOARD OF HILLSBOROUGH COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

SECTION VII. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY
SCHOOL EMERGENCY RELIEF II (ESSER II) - FUND 443

| | | |
|---|-------------------|---------------|
| ESTIMATED REVENUES | Account Number | |
| FEDERAL DIRECT: | | |
| Miscellaneous Federal Direct | 3199 | |
| Total Federal Direct | 3100 | |
| FEDERAL THROUGH STATE AND LOCAL: | | |
| Education Stabilization Funds - K-12 | 3271 | 36,344,164.47 |
| Federal Through Local | 3280 | |
| Miscellaneous Federal Through State | 3299 | |
| Total Federal Through State And Local | 3200 | 36,344,164.47 |
| LOCAL: | | |
| Other Miscellaneous Local Sources | 3495 | |
| Total Local | 3400 | |
| TOTAL ESTIMATED REVENUES | | 36,344,164.47 |
| OTHER FINANCING SOURCES: | | |
| 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 | |
| TOTAL OTHER FINANCING SOURCES | | |
| Fund Balance, July 1, 2022 | 2800 | |
| TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE | | 36,344,164.47 |

DISTRICT SCHOOL BOARD OF HILLSBOROUGH COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

SECTION VII. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II (ESSER II) - FUND 443 (Continued)

| APPROPRIATIONS | | | | | | | | | | Totals | | Salaries 100 | Employee Benefits 200 | Purchased Services 300 | Energy Services 400 | Materials and Supplies 500 | Capital Outlay 600 | Other 700 |
|---|--|----------------|--|--|---------------|--|--|--|--|--------|--|-----------------|--------------------------|---------------------------|------------------------|-------------------------------|-----------------------|--------------|
| Instruction | | Account Number | | | | | | | | | | | | | | | | |
| Student Support Services | | 5000 | | | 28,329,896.89 | | | | | | | 2,842,645.28 | 102,542.91 | 16,959,083.76 | | 7,712,662.26 | 692,962.68 | 20,000.00 |
| Instructional Media Services | | 6100 | | | 794,355.43 | | | | | | | 174,528.20 | 194,741.53 | 425,085.70 | | | | |
| Instructional and Curriculum Development Services | | 6200 | | | | | | | | | | | | | | | | |
| Instructional Staff Training Services | | 6300 | | | 1,370,804.54 | | | | | | | 1,007,397.00 | 247,407.54 | 115,000.00 | | 1,000.00 | | |
| Instruction-Related Technology | | 6400 | | | 26,101.28 | | | | | | | 21,937.02 | 4,164.26 | | | | | |
| Board | | 6500 | | | | | | | | | | | | | | | | |
| General Administration | | 7100 | | | | | | | | | | | | | | | | |
| School Administration | | 7200 | | | 2,081,664.66 | | | | | | | | | | | | | 2,081,664.66 |
| Facilities Acquisition and Construction | | 7300 | | | 16,217.00 | | | | | | | 13,630.00 | 2,587.00 | | | | | |
| Fiscal Services | | 7400 | | | 305,663.74 | | | | | | | | | | | | 305,663.74 | |
| Food Services | | 7500 | | | | | | | | | | | | | | | | |
| Central Services | | 7600 | | | | | | | | | | | | | | | | |
| Student Transportation Services | | 7700 | | | 50,066.66 | | | | | | | 40,630.00 | 9,370.00 | 66.66 | | | | |
| Operation of Plant | | 7800 | | | | | | | | | | | | | | | | |
| Maintenance of Plant | | 7900 | | | 3,369,394.27 | | | | | | | 11,200.00 | 2,583.00 | | | 3,355,209.16 | 402.11 | |
| Administrative Technology Services | | 8100 | | | | | | | | | | | | | | | | |
| Community Services | | 8200 | | | | | | | | | | | | | | | | |
| Other Capital Outlay | | 9100 | | | | | | | | | | | | | | | | |
| Other Capital Outlay | | 9300 | | | | | | | | | | | | | | | | |
| TOTAL APPROPRIATIONS | | | | | 36,344,164.47 | | | | | | | 4,111,967.50 | 563,396.24 | 17,499,236.12 | | 11,068,871.42 | 999,028.53 | 2,101,664.66 |
| OTHER FINANCING USES: | | | | | | | | | | | | | | | | | | |
| 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 | | | | | | | | | | | | | | | | |
| To Enterprise Funds | | 990 | | | | | | | | | | | | | | | | |
| Total Transfers Out | | 9700 | | | | | | | | | | | | | | | | |
| TOTAL OTHER FINANCING USES | | | | | | | | | | | | | | | | | | |
| Nonspendable Fund Balance, June 30, 2023 | | | | | | | | | | | | | | | | | | |
| Restricted Fund Balance, June 30, 2023 | | 2710 | | | | | | | | | | | | | | | | |
| Committed Fund Balance, June 30, 2023 | | 2720 | | | | | | | | | | | | | | | | |
| Assigned Fund Balance, June 30, 2023 | | 2730 | | | | | | | | | | | | | | | | |
| Unassigned Fund Balance, June 30, 2023 | | 2740 | | | | | | | | | | | | | | | | |
| TOTAL ENDING FUND BALANCE | | 2750 | | | | | | | | | | | | | | | | |
| TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE | | 2700 | | | 36,344,164.47 | | | | | | | | | | | | | |

DISTRICT SCHOOL BOARD OF HILLSBOROUGH COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

SECTION VIII. SPECIAL REVENUE FUNDS - OTHER CRRSA
ACT RELIEF (INCLUDING GEER II) - FUND 444

| | Account Number | |
|---|-------------------|--------------|
| ESTIMATED REVENUES | | |
| <i>FEDERAL DIRECT:</i> | | |
| Miscellaneous Federal Direct | 3199 | |
| Total Federal Direct | 3100 | |
| <i>FEDERAL THROUGH STATE AND LOCAL:</i> | | |
| Education Stabilization Funds - K-12 | 3271 | |
| Education Stabilization Funds - Workforce | 3272 | 2,222,737.87 |
| Education Stabilization Funds - VPK | 3273 | 39,231.71 |
| Federal Through Local | 3280 | |
| Miscellaneous Federal Through State | 3299 | |
| Total Federal Through State And Local | 3200 | 2,261,969.58 |
| <i>LOCAL:</i> | | |
| Other Miscellaneous Local Sources | 3495 | |
| Total Local | 3400 | |
| TOTAL ESTIMATED REVENUES | | 2,261,969.58 |
| OTHER FINANCING SOURCES: | | |
| <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 | |
| TOTAL OTHER FINANCING SOURCES | | |
| Fund Balance, July 1, 2022 | 2800 | |
| TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE | | 2,261,969.58 |

DISTRICT SCHOOL BOARD OF HILLSBOROUGH COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

| SECTION VIII. SPECIAL REVENUE FUNDS - OTHER CRRSA ACT RELIEF (INCLUDING GEER ID - FUND 444 (Continued)) | | | | | | | | | | Page 15 |
|---|----------------|--------------|--------------|-----------------------|------------------------|---------------------|----------------------------|--------------------|--------------|---------|
| | Account Number | Totals | Salaries 100 | Employee Benefits 200 | Purchased Services 300 | Energy Services 400 | Materials and Supplies 500 | Capital Outlay 600 | Other 700 | |
| APPROPRIATIONS | | | | | | | | | | |
| Instruction | 5000 | 2,221,447.44 | 6,018.10 | | 876.34 | | 42,023.29 | 408,488.52 | 1,764,041.19 | |
| Student Support Services | 6100 | | | | | | | | | |
| Instructional Media Services | 6200 | 31,117.32 | | 2,097.32 | | | | | 7,351.30 | |
| Instruction and Curriculum Development Services | 6300 | 7,351.30 | 29,020.00 | | | | | | 1,999.94 | |
| Instructional Staff Training Services | 6400 | 1,999.94 | | | | | | | | |
| Instruction-Related Technology | 6500 | 53.58 | | | | | | | 53.58 | |
| Board | 7100 | | | | | | | | | |
| General Administration | 7200 | | | | | | | | | |
| School Administration | 7300 | | | | | | | | | |
| Facilities Acquisition and Construction | 7400 | | | | | | | | | |
| Fiscal 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 | | | | | | | | | |
| Other Capital Outlay | 9300 | | | | | | | | | |
| TOTAL APPROPRIATIONS | | 2,261,969.58 | 35,038.10 | 2,097.32 | 876.34 | | 42,023.29 | 408,488.52 | 1,773,446.01 | |
| OTHER FINANCING USES: | | | | | | | | | | |
| 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 | | | | | | | | | |
| To Enterprise Funds | 990 | | | | | | | | | |
| Total Transfers Out | 9700 | | | | | | | | | |
| TOTAL OTHER FINANCING USES | | | | | | | | | | |
| Nonspendable Fund Balance, June 30, 2023 | 2710 | | | | | | | | | |
| Restricted Fund Balance, June 30, 2023 | 2720 | | | | | | | | | |
| Committed Fund Balance, June 30, 2023 | 2730 | | | | | | | | | |
| Assigned Fund Balance, June 30, 2023 | 2740 | | | | | | | | | |
| Unassigned Fund Balance, June 30, 2023 | 2750 | | | | | | | | | |
| TOTAL ENDING FUND BALANCE | 2700 | | | | | | | | | |
| TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE | | 2,261,969.58 | | | | | | | | |

DISTRICT SCHOOL BOARD OF HILLSBOROUGH COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

SECTION IX. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY
SCHOOL EMERGENCY RELIEF III (ESSER III) - FUND 445

| ESTIMATED REVENUES | Account Number | |
|---|-------------------|----------------|
| <i>FEDERAL DIRECT:</i> | | |
| Miscellaneous Federal Direct | 3199 | |
| Total Federal Direct | 3100 | |
| <i>FEDERAL THROUGH STATE AND LOCAL:</i> | | |
| Education Stabilization Funds - K-12 | 3271 | 425,682,831.03 |
| Federal Through Local | 3280 | |
| Miscellaneous Federal Through State | 3299 | |
| Total Federal Through State And Local | 3200 | 425,682,831.03 |
| <i>LOCAL:</i> | | |
| Other Miscellaneous Local Sources | 3495 | |
| Total Local | 3400 | |
| TOTAL ESTIMATED REVENUES | | 425,682,831.03 |
| OTHER FINANCING SOURCES: | | |
| <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 | |
| TOTAL OTHER FINANCING SOURCES | | |
| Fund Balance, July 1, 2022 | 2800 | |
| TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE | | 425,682,831.03 |

DISTRICT SCHOOL BOARD OF HILLSBOROUGH COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

SECTION IX. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III) - FUND 445 (Continued)

| APPROPRIATIONS | Account Number | Totals | Salaries 100 | Employee Benefits 200 | Purchased Services 300 | Energy Services 400 | Materials and Supplies 500 | Capital Outlay 600 | Other 700 |
|--|----------------|----------------|-----------------|--------------------------|---------------------------|------------------------|-------------------------------|-----------------------|---------------|
| Instruction | 5000 | 213,325,528.49 | 16,006,772.08 | 4,599,659.90 | 72,653,821.09 | | 28,595,276.25 | 90,947,554.00 | 522,445.17 |
| Student Support Services | 6100 | 147,725,877.05 | 103,881,463.18 | 41,494,413.87 | 2,350,000.00 | | | | |
| Instructional Media Services | 6200 | 160,993.03 | 135,311.00 | 25,682.03 | | | | | |
| Instruction and Curriculum Development Services | 6300 | 1,957,335.97 | 1,524,857.00 | 432,478.97 | | | | | |
| Instructional Staff Training Services | 6400 | 13,792,321.47 | 8,369,747.33 | 1,779,052.31 | 3,210,959.00 | | 391,640.00 | | 40,922.83 |
| Instruction-Related Technology | 6500 | 6,161,200.00 | | | 4,111,200.00 | | 500,000.00 | 1,550,000.00 | |
| Board | 7100 | | | | | | | | |
| General Administration | 7200 | 14,808,289.39 | | | | | | | 14,808,289.39 |
| School Administration | 7300 | 3,415,678.43 | 1,080,877.19 | 205,150.49 | 2,129,650.75 | | | | |
| Facilities Acquisition and Construction | 7400 | 22,000,000.00 | | | | | | 22,000,000.00 | |
| Fiscal Services | 7500 | | | | | | | | |
| Food Services | 7600 | | | | | | | | |
| Central Services | 7700 | | | | | | | | |
| Student Transportation Services | 7800 | 2,334,395.06 | 1,275,810.00 | 294,865.81 | 751,439.25 | | 12,280.00 | | |
| Operation of Plant | 7900 | 1,212.14 | 985.00 | 227.14 | | | | | |
| Maintenance of Plant | 8100 | | | | | | | | |
| Administrative Technology Services | 8200 | | | | | | | | |
| Community Services | 9100 | | | | | | | | |
| Other Capital Outlay | 9300 | | | | | | | | |
| TOTAL APPROPRIATIONS | | 425,682,831.03 | 132,275,822.78 | 48,831,530.52 | 85,207,070.09 | | 29,499,196.25 | 114,497,554.00 | 15,371,657.39 |
| OTHER FINANCING USES: | | | | | | | | | |
| 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 | | | | | | | | |
| To Enterprise Funds | 990 | | | | | | | | |
| Total Transfers Out | 9700 | | | | | | | | |
| TOTAL OTHER FINANCING USES | | | | | | | | | |
| Nonspendable Fund Balance, June 30, 2023 | 2710 | | | | | | | | |
| Restricted Fund Balance, June 30, 2023 | 2720 | | | | | | | | |
| Committed Fund Balance, June 30, 2023 | 2730 | | | | | | | | |
| Assigned Fund Balance, June 30, 2023 | 2740 | | | | | | | | |
| Unassigned Fund Balance, June 30, 2023 | 2750 | | | | | | | | |
| TOTAL ENDING FUND BALANCE | 2700 | | | | | | | | |
| TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE | | 425,682,831.03 | | | | | | | |

DISTRICT SCHOOL BOARD OF HILLSBOROUGH COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

SECTION X. SPECIAL REVENUE FUNDS - OTHER AMERICAN RESCUE PLAN ACT
RELIEF - FUND 446

| | Account Number | |
|---|-------------------|---------------|
| ESTIMATED REVENUES | | |
| FEDERAL DIRECT: | | |
| Miscellaneous Federal Direct | 3199 | |
| Total Federal Direct | 3100 | |
| FEDERAL THROUGH STATE AND LOCAL: | | |
| Education Stabilization Funds - K-12 | 3271 | 14,418,216.00 |
| Education Stabilization Funds - Workforce | 3272 | 1,678,702.24 |
| Education Stabilization Funds - VPK | 3273 | 760,162.00 |
| Federal Through Local | 3280 | |
| Miscellaneous Federal Through State | 3299 | |
| Total Federal Through State And Local | 3200 | 16,857,080.24 |
| LOCAL: | | |
| Other Miscellaneous Local Sources | 3495 | |
| Total Local | 3400 | |
| TOTAL ESTIMATED REVENUES | | 16,857,080.24 |
| OTHER FINANCING SOURCES: | | |
| 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 | |
| TOTAL OTHER FINANCING SOURCES | | |
| Fund Balance, July 1, 2022 | 2800 | |
| TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE | | 16,857,080.24 |

DISTRICT SCHOOL BOARD OF HILLSBOROUGH COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

SECTION X. SPECIAL REVENUE FUNDS - OTHER AMERICAN RESCUE PLAN ACT RELIEF - FUND 446 (Continued)

| APPROPRIATIONS | Account Number | Totals | Salaries 100 | Employee Benefits 200 | Purchased Services 300 | Energy Services 400 | Materials and Supplies 500 | Capital Outlay 600 | Other 700 |
|--|----------------|---------------|--------------|-----------------------|------------------------|---------------------|----------------------------|--------------------|------------|
| Instruction | 5000 | 12,569,537.91 | 7,655,820.00 | 597,334.23 | 277,319.87 | | 1,000,341.95 | 2,973,846.61 | 64,875.25 |
| Student Support Services | 6100 | 1,438,395.59 | 15,040.00 | 2,854.59 | 591,501.00 | | 849,000.00 | | |
| Instructional Media Services | 6200 | 356,164.44 | 197,500.00 | 54,608.75 | 50,000.00 | | 4,055.69 | 50,000.00 | |
| Instruction and Curriculum Development Services | 6300 | 542,512.50 | 425,000.00 | 117,512.50 | | | | | |
| Instructional Staff Training Services | 6400 | 764,808.95 | | | | | | | 764,808.95 |
| Instruction-Related Technology | 6500 | 23,932.18 | | | | | | 18,754.40 | 5,177.78 |
| Board | 7100 | 100,000.00 | 100,000.00 | | 100,000.00 | | | | |
| General Administration | 7200 | 1,041,728.67 | | | 1,041,728.67 | | | | |
| School Administration | 7300 | | | | | | | | |
| Facilities Acquisition and Construction | 7400 | | | | | | | | |
| Fiscal 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 | | | | | | | | |
| Other Capital Outlay | 9300 | | | | | | | | |
| TOTAL APPROPRIATIONS | | 16,857,080.24 | 8,293,360.00 | 772,310.07 | 2,060,549.54 | | 1,853,397.64 | 3,042,601.01 | 834,861.98 |
| OTHER FINANCING USES: | | | | | | | | | |
| 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 | | | | | | | | |
| To Enterprise Funds | 990 | | | | | | | | |
| Total Transfers Out | 9700 | | | | | | | | |
| TOTAL OTHER FINANCING USES | | | | | | | | | |
| Nonspendable Fund Balance, June 30, 2023 | 2710 | | | | | | | | |
| Restricted Fund Balance, June 30, 2023 | 2720 | | | | | | | | |
| Committed Fund Balance, June 30, 2023 | 2730 | | | | | | | | |
| Assigned Fund Balance, June 30, 2023 | 2740 | | | | | | | | |
| Unassigned Fund Balance, June 30, 2023 | 2750 | | | | | | | | |
| TOTAL ENDING FUND BALANCE | 2700 | | | | | | | | |
| TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE | | 16,857,080.24 | | | | | | | |

DISTRICT SCHOOL BOARD OF HILLSBOROUGH COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

| | | |
|---|-------------------|--|
| ESTIMATED REVENUES | Account Number | |
| <i>FEDERAL THROUGH STATE AND LOCAL:</i> | | |
| Federal Through Local | 3280 | |
| Miscellaneous Federal Through State | 3299 | |
| Total Federal Through State and Local | 3200 | |
| <i>STATE:</i> | | |
| Other Miscellaneous State Revenues | 3399 | |
| Total State | 3300 | |
| <i>LOCAL:</i> | | |
| Investment Income | 3430 | |
| Gifts, Grants and Bequests | 3440 | |
| Other Miscellaneous Local Sources | 3495 | |
| Total Local | 3400 | |
| TOTAL ESTIMATED REVENUES | 3000 | |
| OTHER FINANCING SOURCES | | |
| <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 | |
| TOTAL OTHER FINANCING SOURCES | | |
| Fund Balance, July 1, 2022 | 2800 | |
| TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE | | |

DISTRICT SCHOOL BOARD OF HILLSBOROUGH COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

SECTION XI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490 (Continued)

| APPROPRIATIONS | | Account Number | Totals | Salaries 100 | Employee Benefits 200 | Purchased Services 300 | Energy Services 400 | Materials and Supplies 500 | Capital Outlay 600 | Other 700 |
|---|--|----------------|--------|-----------------|--------------------------|---------------------------|------------------------|-------------------------------|-----------------------|--------------|
| Instruction | | 5000 | | | | | | | | |
| Student Support Services | | 6100 | | | | | | | | |
| Instructional Media Services | | 6200 | | | | | | | | |
| Instruction and Curriculum Development Services | | 6300 | | | | | | | | |
| Instructional Staff Training Services | | 6400 | | | | | | | | |
| Instruction-Related Technology | | 6500 | | | | | | | | |
| Board | | 7100 | | | | | | | | |
| General Administration | | 7200 | | | | | | | | |
| School Administration | | 7300 | | | | | | | | |
| Facilities Acquisition and Construction | | 7400 | | | | | | | | |
| Fiscal 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 | | | | | | | | |
| Other Capital Outlay | | 9300 | | | | | | | | |
| TOTAL APPROPRIATIONS | | | | | | | | | | |
| OTHER FINANCING USES: | | | | | | | | | | |
| 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 | | | | | | | | |
| To Enterprise Funds | | 990 | | | | | | | | |
| Total Transfers Out | | 9700 | | | | | | | | |
| TOTAL OTHER FINANCING USES | | | | | | | | | | |
| Nonspendable Fund Balance, June 30, 2023 | | 2710 | | | | | | | | |
| Restricted Fund Balance, June 30, 2023 | | 2720 | | | | | | | | |
| Committed Fund Balance, June 30, 2023 | | 2730 | | | | | | | | |
| Assigned Fund Balance, June 30, 2023 | | 2740 | | | | | | | | |
| Unassigned Fund Balance, June 30, 2023 | | 2750 | | | | | | | | |
| TOTAL ENDING FUND BALANCE | | 2700 | | | | | | | | |
| TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE | | | | | | | | | | |

DISTRICT SCHOOL BOARD OF HILLSBOROUGH COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

SECTION XII DEBT SERVICE FUNDS

| ESTIMATED REVENUES | Account Number | Totals | 210 SBE/COBI Bonds | 220 Special Act Bonds | 230 Sections 1011.14 & 1011.15, F.S., Loans | 240 Motor Vehicle Revenue Bonds | 250 District Bonds | 290 Other Debt Service | 299 ARRA Economic Stimulus Debt Service |
|--|----------------|-----------------------|---------------------|-----------------------|---|---------------------------------|--------------------|------------------------|---|
| FEDERAL DIRECT SOURCES: | | | | | | | | | |
| Miscellaneous Federal Direct | 3199 | | | | | | | | |
| Total Federal Direct Sources | 3100 | | | | | | | | |
| FEDERAL THROUGH STATE AND LOCAL: | | | | | | | | | |
| Miscellaneous Federal Through State | 3299 | | | | | | | | |
| Total Federal Through State and Local | 3200 | | | | | | | | |
| STATE SOURCES: | | | | | | | | | |
| CO&DS Withheld for SBE/COBI Bonds | 3322 | 1,570,012.00 | 1,570,012.00 | | | | | | |
| SBE/COBI Bond Interest | 3326 | 132.00 | 132.00 | | | | | | |
| Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.) | 3341 | 446,500.00 | | 446,500.00 | | | | | |
| Total State Sources | 3300 | 2,016,644.00 | 1,570,144.00 | 446,500.00 | | | | | |
| LOCAL SOURCES: | | | | | | | | | |
| District Debt Service Taxes | 3412 | | | | | | | | |
| County Local Sales Tax | 3418 | 30,000,000.00 | | | | | | 30,000,000.00 | |
| School District Local Sales Tax | 3419 | | | | | | | | |
| Tax Redemptions | 3421 | | | | | | | | |
| Excess Fees | 3423 | | | | | | | | |
| Investment Income | 3430 | 315,000.00 | | 5,000.00 | | | | 100,000.00 | 210,000.00 |
| Gifts, Grants and Bequests | 3440 | | | | | | | | |
| Other Miscellaneous Local Sources | 3495 | | | | | | | | |
| Total Local Sources | 3400 | 30,315,000.00 | | 5,000.00 | | | | 30,100,000.00 | 210,000.00 |
| TOTAL ESTIMATED REVENUES | | 32,331,644.00 | 1,570,144.00 | 451,500.00 | | | | 30,100,000.00 | 210,000.00 |
| OTHER FINANCING SOURCES: | | | | | | | | | |
| Issuance of Bonds | 3710 | | | | | | | | |
| Loans | 3720 | | | | | | | | |
| Proceeds of Lease-Purchase Agreements | 3750 | | | | | | | | |
| Premium on Long-term Debt | 3790 | | | | | | | | |
| Transfers In: | | | | | | | | | |
| From General Fund | 3610 | | | | | | | | |
| From Capital Projects Funds | 3630 | 90,007,466.46 | | | | | | 64,607,466.46 | 25,400,000.00 |
| From Special Revenue Funds | 3640 | | | | | | | | |
| Interfund (Debt Service Only) | 3650 | | | | | | | | |
| From Permanent Funds | 3660 | | | | | | | | |
| From Internal Service Funds | 3670 | | | | | | | | |
| From Enterprise Funds | 3690 | 90,007,466.46 | | | | | | | |
| Total Transfers In | 3600 | 90,007,466.46 | | | | | | 64,607,466.46 | 25,400,000.00 |
| TOTAL OTHER FINANCING SOURCES | | 90,007,466.46 | | | | | | 64,607,466.46 | 25,400,000.00 |
| Fund Balance, July 1, 2022 | 2800 | 112,822,884.34 | 136,985.85 | 1,265,705.30 | | | | 86,959,472.48 | 24,460,720.71 |
| TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES | | 235,161,994.80 | 1,707,129.85 | 1,717,205.30 | | | | 181,666,938.94 | 50,070,720.71 |

DISTRICT SCHOOL BOARD OF HILLSBOROUGH COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

| SECTION XII. DEBT SERVICE FUNDS (Continued) | | | | | | | | | | Page 23 |
|---|----------------|----------------|--------------------------|-----------------------------|---|---------------------------------------|--------------------------|------------------------------|---|---------|
| APPROPRIATIONS | Account Number | Totals | 210 SBE/COBI Bonds | 220 Special Act Bonds | 230 Sections 1011.14 & 1011.15, F.S., Loans | 240 Motor Vehicle Revenue Bonds | 250 District Bonds | 290 Other Debt Service | 299 ARRA Economic Stimulus Debt Service | |
| <i>Debt Service; (Function 9200)</i> | | | | | | | | | | |
| Redemption of Principal | 710 | 61,754,000.00 | 1,254,000.00 | 305,000.00 | | | | 60,195,000.00 | | |
| Interest | 720 | 22,182,450.65 | 273,100.00 | 128,493.76 | | | | 21,660,856.89 | 120,000.00 | |
| Dues and Fees | 730 | 50,950.00 | 550.00 | 1,250.00 | | | | 43,950.00 | 5,200.00 | |
| Other Debt Service | 791 | | | | | | | | | |
| TOTAL APPROPRIATIONS | 9200 | 83,987,400.65 | 1,527,650.00 | 434,743.76 | | | | 81,899,806.89 | 125,200.00 | |
| OTHER FINANCING USES: | | | | | | | | | | |
| Payments to Refunding Escrow Agent (Function 9299) | 760 | | | | | | | | | |
| <i>Transfers Out; (Function 9700)</i> | | | | | | | | | | |
| To General Fund | 910 | | | | | | | | | |
| To Capital Projects Funds | 930 | | | | | | | | | |
| To Special Revenue Funds | 940 | | | | | | | | | |
| Interfund (Debt Service Only) | 950 | | | | | | | | | |
| To Permanent Funds | 960 | | | | | | | | | |
| To Internal Service Funds | 970 | | | | | | | | | |
| To Enterprise Funds | 990 | | | | | | | | | |
| Total Transfers Out | 9700 | | | | | | | | | |
| TOTAL OTHER FINANCING USES | | | | | | | | | | |
| Nonspendable Fund Balance, June 30, 2023 | 2710 | | | | | | | | | |
| Restricted Fund Balance, June 30, 2023 | 2720 | 151,174,594.15 | 179,479.85 | 1,282,461.54 | | | | 99,767,132.05 | 49,945,520.71 | |
| Committed Fund Balance, June 30, 2023 | 2730 | | | | | | | | | |
| Assigned Fund Balance, June 30, 2023 | 2740 | | | | | | | | | |
| Unassigned Fund Balance, June 30, 2023 | 2750 | | | | | | | | | |
| TOTAL ENDING FUND BALANCES | 2700 | 151,174,594.15 | 179,479.85 | 1,282,461.54 | | | | 99,767,132.05 | 49,945,520.71 | |
| TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES | | 235,161,994.80 | 1,707,129.85 | 1,717,205.30 | | | | 181,666,938.94 | 50,070,720.71 | |

DISTRICT SCHOOL BOARD OF HILLSBOROUGH COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

SECTION XIII. CAPITAL PROJECTS FUNDS

| ESTIMATED REVENUES | Account Number | Totals | 310 Capital Outlay Bond Issues (COBI) | 320 Special Act Bonds | 330 Sections 1011.14 & 1011.15, F.S., Loans | 340 Public Education Capital Outlay (PECO) | 350 District Bonds | 360 Capital Outlay and Debt Service | 370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.) | 380 Voted Capital Improvement | 390 Other Capital Projects | 399 ARRA Economic Stimulus Capital Projects |
|--|----------------|----------------|--|--------------------------------|--|---|--------------------------|--|--|--|-------------------------------------|--|
| <i>FEDERAL DIRECT SOURCES:</i> | | | | | | | | | | | | |
| Miscellaneous Federal Direct | 3199 | | | | | | | | | | | |
| Total Federal Direct Sources | 3100 | | | | | | | | | | | |
| <i>FEDERAL THROUGH STATE AND LOCAL:</i> | | | | | | | | | | | | |
| Miscellaneous Federal Through State | 3299 | | | | | | | | | | | |
| Total Federal Through State and Local | 3200 | | | | | | | | | | | |
| <i>STATE SOURCES:</i> | | | | | | | | | | | | |
| COEDS Distributed | 3321 | 6,652,037.63 | | | | | | 6,652,037.63 | | | | |
| Interest on Undistributed COEDS | 3325 | 50,722.64 | | | | | | 50,722.64 | | | | |
| Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.) | 3341 | | | | | | | | | | | |
| State Through Local | 3380 | | | | | | | | | | | |
| Public Education Capital Outlay (PECO) | 3391 | | | | | | | | | | | |
| Classrooms First Program | 3392 | | | | | | | | | | | |
| SMART Schools Small County Assistance Program | 3395 | | | | | | | | | | | |
| Class Size Reduction Capital Outlay | 3396 | | | | | | | | | | | |
| Charter School Capital Outlay Funding | 3397 | 15,541,410.00 | | | | | | | | | 15,541,410.00 | |
| Other Miscellaneous State Revenues | 3399 | | | | | | | | | | | |
| Total State Sources | 3300 | 22,244,170.27 | | | | | | 6,702,760.27 | | | 15,541,410.00 | |
| <i>LOCAL SOURCES:</i> | | | | | | | | | | | | |
| District Local Capital Improvement Tax | 3413 | 227,926,081.00 | | | | | | | 227,926,081.00 | | | |
| County Local Sales Tax | 3418 | 43,000,000.00 | | | | | | | | | 43,000,000.00 | |
| School District Local Sales Tax | 3419 | 183,000,000.00 | | | | | | | | | 183,000,000.00 | |
| Tax Redemptions | 3421 | | | | | | | | | | | |
| Investment Income | 3430 | 1,356,000.00 | | | | | | 250,000.00 | 404,000.00 | | 702,000.00 | |
| Gifts, Grants and Bequests | 3440 | | | | | | | | | | | |
| Miscellaneous Local Sources | 3490 | 13,900,408.00 | | | | | | | 1,800,000.00 | | 12,100,408.00 | |
| Impact Fees | 3496 | 72,490,077.00 | | | | | | | | | 72,490,077.00 | |
| Refunds of Prior Year's Expenditures | 3497 | | | | | | | | | | | |
| Total Local Sources | 3400 | 341,672,566.00 | | | | | | 250,000.00 | 230,130,081.00 | | 311,292,485.00 | |
| TOTAL ESTIMATED REVENUES | | 563,916,736.27 | | | | | | 6,952,760.27 | 230,130,081.00 | | 326,833,895.00 | |
| OTHER FINANCING SOURCES | | | | | | | | | | | | |
| Issuance of Bonds | | | | | | | | | | | | |
| Loans | 3710 | | | | | | | | | | | |
| Sale of Capital Assets | 3720 | | | | | | | | | | | |
| Loss Recoveries | 3730 | | | | | | | | | | | |
| Proceeds of Lease-Purchase Agreements | 3740 | | | | | | | | | | | |
| Proceeds from Special Facility Construction Account | 3750 | | | | | | | | | | | |
| <i>Transfers In:</i> | 3770 | | | | | | | | | | | |
| From General Fund | 3610 | | | | | | | | | | | |
| From Debt Service Funds | 3620 | | | | | | | | | | | |
| From Special Revenue Funds | 3640 | | | | | | | | | | | |
| Interfund (Capital Projects Only) | 3650 | | | | | | | | | | | |
| From Permanent Funds | 3660 | | | | | | | | | | | |
| From Internal Service Funds | 3670 | | | | | | | | | | | |
| From Enterprise Funds | 3690 | | | | | | | | | | | |
| Total Transfers In | 3600 | | | | | | | | | | | |
| TOTAL OTHER FINANCING SOURCES | | | | | | | | | | | | |
| Fund Balance, July 1, 2022 | 2800 | 342,654,527.24 | | | | | | 29,053,177.73 | 56,414,582.00 | | 257,186,767.51 | |
| TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES | | 906,571,263.51 | | | | | | 36,005,938.00 | 286,544,663.00 | | 584,020,662.51 | |

DISTRICT SCHOOL BOARD OF HILLSBOROUGH COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

| SECTION XIII. CAPITAL PROJECTS FUNDS (Continued) | | | | | | | | | | | | | Page |
|---|----------------|----------------|--|--------------------------------|--|---|--------------------------|--|--|--|-------------------------------------|--|------|
| APPROPRIATIONS | Account Number | Totals | 310 Capital Outlay Bond Issues (COBI) | 320 Special Act Bonds | 330 Sections 1011.14 & 1011.15, F.S., Loans | 340 Public Education Capital Outlay (PECO) | 350 District Bonds | 360 Capital Outlay and Debt Service | 370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.) | 380 Voted Capital Improvement | 390 Other Capital Projects | 399 ARRA Economic Stimulus Capital Projects | |
| Appropriations: (Functions 7400/9200) | | | | | | | | | | | | | |
| Library Books (New Libraries) | 610 | | | | | | | | | | | | |
| Audiovisual Materials | 620 | | | | | | | | | | | | |
| Buildings and Fixed Equipment | 630 | 50,000,000.00 | | | | | | | | | 50,000,000.00 | | |
| Furniture, Fixtures and Equipment | 640 | | | | | | | | | | | | |
| Motor Vehicles (Including Buses) | 650 | 10,600,000.00 | | | | | | | | | 10,600,000.00 | | |
| Land | 660 | | | | | | | | | | | | |
| Improvements Other Than Buildings | 670 | 28,414,582.00 | | | | | | 2,000,000.00 | 26,414,582.00 | | | | |
| Remodeling and Renovations | 680 | 205,702,760.00 | | | | | | 4,702,760.00 | 30,000,000.00 | | 171,000,000.00 | | |
| Computer Software | 690 | | | | | | | | | | | | |
| Charter School Local Capital Improvement | 793 | | | | | | | | | | | | |
| Charter School Capital Outlay Sales Tax | 795 | | | | | | | | | | | | |
| Redemption of Principal | 710 | | | | | | | | | | | | |
| Interest | 720 | | | | | | | | | | | | |
| Dues and Fees | 730 | | | | | | | | | | | | |
| TOTAL APPROPRIATIONS | | 294,717,342.00 | | | | | | 6,702,760.00 | 56,414,582.00 | | 231,600,000.00 | | |
| OTHER FINANCING USES: | | | | | | | | | | | | | |
| Transfers Out: (Function 9700) | | | | | | | | | | | | | |
| To General Fund | 910 | 45,000,000.00 | | | | | | | 28,000,000.00 | | 17,000,000.00 | | |
| To Debt Service Funds | 920 | 90,007,466.46 | | | | | | | 64,607,466.46 | | 25,400,000.00 | | |
| To Special Revenue Funds | 940 | | | | | | | | | | | | |
| Interfund (Capital Projects Only) | 950 | | | | | | | | | | | | |
| To Permanent Funds | 960 | | | | | | | | | | | | |
| To Internal Service Funds | 970 | | | | | | | | | | | | |
| To Enterprise Funds | 990 | | | | | | | | | | | | |
| Total Transfers Out | 9700 | 135,007,466.46 | | | | | | | 92,607,466.46 | | 42,400,000.00 | | |
| TOTAL OTHER FINANCING USES | | 135,007,466.46 | | | | | | | 92,607,466.46 | | 42,400,000.00 | | |
| Nonspendable Fund Balance, June 30, 2023 | | | | | | | | | | | | | |
| Restricted Fund Balance, June 30, 2023 | 2720 | 476,846,455.05 | | | | | | 29,303,178.00 | 137,522,614.54 | | 310,020,662.51 | | |
| Committed Fund Balance, June 30, 2023 | 2730 | | | | | | | | | | | | |
| Assigned Fund Balance, June 30, 2023 | 2740 | | | | | | | | | | | | |
| Unassigned Fund Balance, June 30, 2023 | 2750 | | | | | | | | | | | | |
| TOTAL ENDING FUND BALANCES | 2700 | 476,846,455.05 | | | | | | 29,303,178.00 | 137,522,614.54 | | 310,020,662.51 | | |
| TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES | | 906,571,263.51 | | | | | | 36,005,938.00 | 286,544,663.00 | | 584,020,662.51 | | |

DISTRICT SCHOOL BOARD OF HILLSBOROUGH COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

| ESTIMATED REVENUES | Account Number | |
|--|----------------|--|
| Federal Direct | 3100 | |
| Federal Through State and Local | 3200 | |
| State Sources | 3300 | |
| Local Sources | 3400 | |
| TOTAL ESTIMATED REVENUES | | |
| OTHER FINANCING SOURCES: | | |
| Sale of Capital Assets | 3730 | |
| Loss Recoveries | 3740 | |
| Transfers In: | | |
| From General Fund | 3610 | |
| From Debt Service Funds | 3620 | |
| From Capital Projects Funds | 3630 | |
| From Special Revenue Funds | 3640 | |
| From Internal Service Funds | 3670 | |
| From Enterprise Funds | 3690 | |
| Total Transfers In | 3600 | |
| TOTAL OTHER FINANCING SOURCES | | |
| Fund Balance, July 1, 2022 | 2800 | |
| TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE | | |

DISTRICT SCHOOL BOARD OF HILLSBOROUGH COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

| APPROPRIATIONS | Account Number | Totals | Salaries 100 | Employee Benefits 200 | Purchased Services 300 | Energy Services 400 | Materials and Supplies 500 | Capital Outlay 600 | Other 700 |
|---|----------------|--------|--------------|-----------------------|------------------------|---------------------|----------------------------|--------------------|-----------|
| Instruction | 5000 | | | | | | | | |
| Student Support Services | 6100 | | | | | | | | |
| Instructional Media Services | 6200 | | | | | | | | |
| Instruction and Curriculum Development Services | 6300 | | | | | | | | |
| Instructional Staff Training Services | 6400 | | | | | | | | |
| Instruction-Related Technology | 6500 | | | | | | | | |
| Board | 7100 | | | | | | | | |
| General Administration | 7200 | | | | | | | | |
| School Administration | 7300 | | | | | | | | |
| Facilities Acquisition and Construction | 7400 | | | | | | | | |
| Fiscal Services | 7500 | | | | | | | | |
| Central Services | 7700 | | | | | | | | |
| Student Transportation Services | 7800 | | | | | | | | |
| Operation of Plant | 7900 | | | | | | | | |
| Maintenance of Plant | 8100 | | | | | | | | |
| Administrative Technology Services | 8200 | | | | | | | | |
| Community Services | 9100 | | | | | | | | |
| Debt Service | 9200 | | | | | | | | |
| Other Capital Outlay | 9300 | | | | | | | | |
| TOTAL APPROPRIATIONS | | | | | | | | | |
| OTHER FINANCING USES: | | | | | | | | | |
| Transfers Out: (function 9700) | | | | | | | | | |
| To General Fund | 910 | | | | | | | | |
| To Debt Service Funds | 920 | | | | | | | | |
| To Capital Projects Funds | 930 | | | | | | | | |
| To Special Revenue Funds | 940 | | | | | | | | |
| To Internal Service Funds | 970 | | | | | | | | |
| To Enterprise Funds | 990 | | | | | | | | |
| Total Transfers Out | 9700 | | | | | | | | |
| TOTAL OTHER FINANCING USES | | | | | | | | | |
| Nonspendable Fund Balance, June 30, 2023 | 2710 | | | | | | | | |
| Restricted Fund Balance, June 30, 2023 | 2720 | | | | | | | | |
| Committed Fund Balance, June 30, 2023 | 2730 | | | | | | | | |
| Assigned Fund Balance, June 30, 2023 | 2740 | | | | | | | | |
| Unassigned Fund Balance, June 30, 2023 | 2750 | | | | | | | | |
| TOTAL ENDING FUND BALANCE | 2700 | | | | | | | | |
| TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE | | | | | | | | | |

DISTRICT SCHOOL BOARD OF HILLSBOROUGH COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

SECTION XV. ENTERPRISE FUNDS

| ESTIMATED REVENUES | Account Number | Totals | 911 Self-Insurance Consortium | 912 Self-Insurance Consortium | 913 Self-Insurance Consortium | 914 Self-Insurance Consortium | 915 ARRA Consortium | 921 Other Enterprise Programs | 922 Other Enterprise Programs |
|---|----------------|--------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|---------------------|-------------------------------|-------------------------------|
| OPERATING REVENUES: | | | | | | | | | |
| Charges for Services | 3481 | | | | | | | | |
| Charges for Sales | 3482 | | | | | | | | |
| Premium Revenue | 3484 | | | | | | | | |
| Other Operating Revenues | 3489 | | | | | | | | |
| Total Operating Revenues | | | | | | | | | |
| NONOPERATING REVENUES: | | | | | | | | | |
| Investment Income | 3430 | | | | | | | | |
| Gifts, Grants and Bequests | 3440 | | | | | | | | |
| Other Miscellaneous Local Sources | 3495 | | | | | | | | |
| Loss Recoveries | 3740 | | | | | | | | |
| Gain on Disposition of Assets | 3780 | | | | | | | | |
| Total Nonoperating Revenues | | | | | | | | | |
| Transfers In: | | | | | | | | | |
| From General Fund | 3610 | | | | | | | | |
| From Debt Service Funds | 3620 | | | | | | | | |
| From Capital Projects Funds | 3630 | | | | | | | | |
| From Special Revenue Funds | 3640 | | | | | | | | |
| Interfund (Enterprise Funds Only) | 3650 | | | | | | | | |
| From Permanent Funds | 3660 | | | | | | | | |
| From Internal Service Funds | 3670 | | | | | | | | |
| Total Transfers In | 3600 | | | | | | | | |
| Net Position, July 1, 2022 | 2880 | | | | | | | | |
| TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION | | | | | | | | | |
| ESTIMATED EXPENSES | Object | | | | | | | | |
| OPERATING EXPENSES: (Function 9900) | | | | | | | | | |
| Salaries | 100 | | | | | | | | |
| Employee Benefits | 200 | | | | | | | | |
| Purchased Services | 300 | | | | | | | | |
| Energy Services | 400 | | | | | | | | |
| Materials and Supplies | 500 | | | | | | | | |
| Capital Outlay | 600 | | | | | | | | |
| Other (including Depreciation) | 700 | | | | | | | | |
| Total Operating Expenses | | | | | | | | | |
| NONOPERATING EXPENSES: (Function 9900) | | | | | | | | | |
| Interest | 720 | | | | | | | | |
| Loss on Disposition of Assets | 810 | | | | | | | | |
| Total Nonoperating Expenses | | | | | | | | | |
| Transfers Out: (Function 9700) | | | | | | | | | |
| To General Fund | 910 | | | | | | | | |
| To Debt Service Funds | 920 | | | | | | | | |
| To Capital Projects Funds | 930 | | | | | | | | |
| To Special Revenue Funds | 940 | | | | | | | | |
| Interfund Transfers (Enterprise Funds Only) | 950 | | | | | | | | |
| To Permanent Funds | 960 | | | | | | | | |
| To Internal Service Funds | 970 | | | | | | | | |
| Total Transfers Out | 9700 | | | | | | | | |
| Net Position, June 30, 2023 | 2780 | | | | | | | | |
| TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION | | | | | | | | | |

DISTRICT SCHOOL BOARD OF HILLSBOROUGH COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

SECTION XVI. INTERNAL SERVICE FUNDS

| ESTIMATED REVENUES | Account Number | Totals | 711 Self-Insurance | 712 Self-Insurance | 713 Self-Insurance | 714 Self-Insurance | 715 Self-Insurance | 731 Consortium Programs | 791 Other Internal Service |
|---|----------------|----------------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------------------|----------------------------|
| <i>OPERATING REVENUES:</i> | | | | | | | | | |
| Charges for Services | 3481 | 201,495,801.52 | 13,593,585.40 | | | | | | 187,902,216.12 |
| Charges for Sales | 3482 | | | | | | | | |
| Premium Revenue | 3484 | | | | | | | | |
| Other Operating Revenues | 3489 | 455,582.70 | 455,582.70 | | | | | | |
| Total Operating Revenues | | 201,951,384.22 | 14,049,168.10 | | | | | | 187,902,216.12 |
| <i>NONOPERATING REVENUES:</i> | | | | | | | | | |
| Investment Income | 3430 | 70,365.66 | 56,515.78 | 13,849.88 | | | | | |
| Gifts, Grants and Bequests | 3440 | | | | | | | | |
| Other Miscellaneous Local Sources | 3495 | | | | | | | | |
| Loss Recoveries | 3740 | 25,050.12 | | 25,050.12 | | | | | |
| Gain on Disposition of Assets | 3780 | | | | | | | | |
| Total Nonoperating Revenues | | 95,415.78 | 56,515.78 | 38,900.00 | | | | | |
| <i>Transfers In:</i> | | | | | | | | | |
| From General Fund | 3610 | 2,733,738.32 | | 2,733,738.32 | | | | | |
| From Debt Service Funds | 3620 | | | | | | | | |
| From Capital Projects Funds | 3630 | | | | | | | | |
| From Special Revenue Funds | 3640 | | | | | | | | |
| Interfund (Internal Service Funds Only) | 3650 | | | | | | | | |
| From Permanent Funds | 3660 | | | | | | | | |
| From Enterprise Funds | 3690 | | | | | | | | |
| Total Transfers In | 3600 | 2,733,738.32 | | 2,733,738.32 | | | | | 633,031.30 |
| Net Position, July 1, 2022 | 2880 | 10,553,843.02 | 9,920,811.72 | | | | | | |
| TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION | | 215,334,381.34 | 24,026,495.60 | 2,772,638.32 | | | | | 188,535,247.42 |
| <i>ESTIMATED EXPENSES</i> | Object | | | | | | | | |
| <i>OPERATING EXPENSES: (Function 9900)</i> | | | | | | | | | |
| Salaries | 100 | 370,724.16 | 370,724.16 | | | | | | |
| Employee Benefits | 200 | 153,130.46 | 153,130.46 | | | | | | |
| Purchased Services | 300 | 94,555.59 | 41,429.85 | 52,925.54 | | | | | |
| Energy Services | 400 | | | | | | | | |
| Materials and Supplies | 500 | | | | | | | | |
| Capital Outlay | 600 | | | | | | | | |
| Other (including Depreciation) | 700 | 196,003,548.80 | 5,872,936.62 | 2,719,712.78 | | | | | 187,410,899.40 |
| Total Operating Expenses | | 196,621,758.81 | 6,438,221.09 | 2,772,638.32 | | | | | 187,410,899.40 |
| <i>NONOPERATING EXPENSES: (Function 9900)</i> | | | | | | | | | |
| Interest | 720 | | | | | | | | |
| Loss on Disposition of Assets | 810 | | | | | | | | |
| Total Nonoperating Expenses | | | | | | | | | |
| <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 | | | | | | | | |
| Interfund Transfers (Internal Service Funds Only) | 950 | | | | | | | | |
| To Permanent Funds | 960 | | | | | | | | |
| To Enterprise Funds | 990 | | | | | | | | |
| Total Transfers Out | 9700 | | | | | | | | |
| Net Position, June 30, 2023 | 2780 | 18,712,622.53 | 17,588,274.51 | | | | | | 1,124,348.02 |
| TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION | | 215,334,381.34 | 24,026,495.60 | 2,772,638.32 | | | | | 188,535,247.42 |

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

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

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


Signature of District School Superintendent

September 6, 2022
Signature Date

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

Exhibit K-1
FDOE Page 1
Fund 100

| REVENUES | Account Number | |
|--|----------------|------------------|
| <i>Federal Direct:</i> | | |
| Federal Impact, Current Operations | 3121 | 0.00 |
| Reserve Officers Training Corps (ROTC) | 3191 | 2,396,186.02 |
| Miscellaneous Federal Direct | 3199 | 12,384.00 |
| Total Federal Direct | 3100 | 2,408,570.02 |
| <i>Federal Through State and Local:</i> | | |
| Medicaid | 3202 | 13,150,750.25 |
| Miscellaneous Federal Through State | 3299 | 84,606.00 |
| Total Federal Through State and Local | 3200 | 13,235,356.25 |
| <i>State:</i> | | |
| Florida Education Finance Program (FEFP) | 3310 | 707,103,297.00 |
| Workforce Development | 3315 | 77,776,734.00 |
| Workforce Education Performance Incentives | 3317 | 698,000.00 |
| Adults with Disabilities | 3318 | 935,233.17 |
| CO&DS Withheld for Administrative Expenditure | 3323 | 169,337.40 |
| Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.) | 3341 | 446,500.00 |
| State License Tax | 3343 | 315,509.83 |
| <i>Categorical Programs:</i> | | |
| Class Size Reduction Operating Funds | 3355 | 268,163,345.00 |
| Voluntary Prekindergarten Program | 3371 | 3,577,689.17 |
| <i>Other State:</i> | | |
| Other Miscellaneous State Revenues | 3399 | 249,973.95 |
| Total State | 3300 | 1,059,435,619.52 |
| <i>Local:</i> | | |
| District School Taxes | 3411 | 1,094,137,605.03 |
| Lease Revenue | 3425 | 1,122,665.00 |
| Interest on Investments | 3431 | 3,758,207.05 |
| Net Increase (Decrease) in Fair Value of Investments | 3433 | (13,262,689.55) |
| Gifts, Grants and Bequests | 3440 | 1,313.75 |
| <i>Student Fees:</i> | | |
| Adult General Education Course Fees | 3461 | 641,907.00 |
| Postsec Career Cert-Appl Tech Diploma Course Fees | 3462 | 5,693,807.26 |
| Capital Improvement Fees | 3464 | 338,128.24 |
| Lifelong Learning Fees | 3466 | 77,154.00 |
| Other Student Fees | 3469 | 1,487,491.69 |
| <i>Other Fees:</i> | | |
| Preschool Program Fees | 3471 | 2,175,908.12 |
| School-Age Child Care Fees | 3473 | 13,017,766.07 |
| Other Schools, Courses and Classes Fees | 3479 | 2,510,761.36 |
| <i>Miscellaneous Local:</i> | | |
| Bus Fees | 3491 | 905,475.36 |
| Transportation Services Rendered for School Activities | 3492 | 404,086.22 |
| Sale of Junk | 3493 | 117,037.32 |
| Receipt of Federal Indirect Cost Rate | 3494 | 18,179,849.41 |
| Other Miscellaneous Local Sources | 3495 | 26,139,516.51 |
| Refunds of Prior Year's Expenditures | 3497 | 13,520.99 |
| Collections for Lost, Damaged and Sold Textbooks | 3498 | 198,830.34 |
| Receipt of Food Service Indirect Costs | 3499 | 2,499,972.68 |
| Total Local | 3400 | 1,160,158,313.85 |
| Total Revenues | 3000 | 2,235,237,859.64 |

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

Exhibit K-1
FDOE Page 2
Fund 100

| EXPENDITURES | Account Number | 100 | 200 | 300 | 400 | 500 | 600 | 700 | Totals |
|---|----------------|------------------|-------------------|--------------------|-----------------|------------------------|----------------|---------------|------------------|
| | | Salaries | Employee Benefits | Purchased Services | Energy Services | Materials and Supplies | Capital Outlay | Other | |
| <i>Current:</i> | | | | | | | | | |
| Instruction | 5000 | 755,527,294.48 | 241,859,588.00 | 385,177,117.03 | 39,198.51 | 38,138,090.97 | 6,018,232.47 | 28,343,118.30 | 1,455,102,639.76 |
| Student Support Services | 6100 | 95,108,555.00 | 32,094,666.50 | 9,975,382.94 | | 960,653.37 | 125,041.42 | | 138,264,299.23 |
| Instructional Media Services | 6200 | 12,870,872.91 | 4,993,244.29 | 1,013,248.62 | | 326,373.29 | 697,759.14 | 56,380.92 | 19,957,879.17 |
| Instruction and Curriculum Development Services | 6300 | 20,366,417.15 | 6,822,040.98 | 5,245,099.91 | | 620,471.95 | 161,349.04 | 286,449.00 | 33,501,828.03 |
| Instructional Staff Training Services | 6400 | 2,984,209.42 | 711,538.28 | 2,913,906.37 | | 103,937.40 | 14,339.74 | 297,312.51 | 7,025,243.72 |
| Instruction-Related Technology | 6500 | 20,593,369.16 | 7,139,114.26 | 258,631.34 | | 7,327.08 | 10,666.12 | | 28,009,107.96 |
| Board | 7100 | 2,538,964.99 | 952,628.47 | 1,691,284.44 | | 12,476.08 | 12,928.88 | 9,739,230.00 | 14,947,512.86 |
| General Administration | 7200 | 6,228,354.09 | 1,902,167.10 | 461,776.78 | | 56,584.96 | 50,599.57 | 37,202.00 | 8,736,684.50 |
| School Administration | 7300 | 115,121,068.88 | 35,181,443.55 | 448,992.97 | | 62,430.74 | 88,328.99 | 926.50 | 150,903,191.63 |
| Facilities Acquisition and Construction | 7410 | | | | | | 2,803,978.00 | | 2,803,978.00 |
| Fiscal Services | 7500 | 6,820,005.28 | 3,775,066.89 | 395,201.68 | | 465,452.00 | 14,888.85 | 218,672.17 | 11,689,286.87 |
| Food Services | 7600 | 420,700.91 | 89,999.50 | | | | | | 510,700.41 |
| Central Services | 7700 | 21,531,595.98 | 8,229,225.04 | 41,504,144.56 | | 1,186,698.84 | 86,953.97 | 224,745.90 | 72,763,364.29 |
| Student Transportation Services | 7800 | 51,981,537.79 | 22,598,025.03 | 3,111,358.95 | 9,288,719.75 | 3,605,463.21 | 17,562.04 | | 90,602,666.77 |
| Operation of Plant | 7900 | 78,853,125.57 | 33,797,919.82 | 40,122,425.91 | 47,764,025.73 | 6,377,088.91 | 309,264.93 | 425.00 | 207,224,275.87 |
| Maintenance of Plant | 8100 | 5,951,787.28 | 1,743,235.36 | 66,090,834.55 | 1,311,419.98 | 1,515,703.60 | 1,328,757.70 | 3,696.28 | 77,945,434.75 |
| Administrative Technology Services | 8200 | 1,567,252.33 | 513,354.36 | 4,172,749.32 | | 34,155.61 | 927.00 | 235.00 | 6,288,673.62 |
| Community Services | 9100 | 9,943,646.10 | 1,674,715.54 | 1,708,405.33 | | 1,620,728.96 | 142,697.06 | 393,843.86 | 15,484,036.85 |
| <i>Capital Outlay:</i> | | | | | | | | | |
| Facilities Acquisition and Construction | 7420 | | | | | | 3,712,185.40 | | 3,712,185.40 |
| Other Capital Outlay | 9300 | | | | | | 5,205,617.23 | | 5,205,617.23 |
| <i>Debt Service: (Function 9200)</i> | | | | | | | | | |
| Redemption of Principal | 710 | | | | | | | 359,554.08 | 359,554.08 |
| Interest | 720 | | | | | | | 318,696.73 | 318,696.73 |
| Total Expenditures | | 1,208,408,757.32 | 404,077,972.97 | 564,290,560.70 | 58,403,363.97 | 55,093,636.97 | 20,802,077.55 | 40,280,488.25 | 2,351,356,857.73 |
| Excess (Deficiency) of Revenues Over Expenditures | | | | | | | | | (116,118,998.09) |

ESE 348

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

Exhibit K-1
FDOE Page 3
Fund 100

| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES | Account Number | |
|--|---------------------------|----------------|
| <i>Transfers In:</i> | | |
| From Debt Service Funds | 3620 | |
| From Capital Projects Funds | 3630 | 133,407,699.40 |
| From Internal Service Funds | 3670 | 21,261.58 |
| Total Transfers In | 3600 | 133,428,960.98 |
| <i>Transfers Out: (Function 9700)</i> | | |
| To Debt Service Funds | 920 | (344,825.00) |
| To Capital Projects Funds | 930 | (30,000.00) |
| To Special Revenue Funds | 940 | (40,000.00) |
| Total Transfers Out | 9700 | (414,825.00) |
| Total Other Financing Sources (Uses) | | 133,014,135.98 |
| Net Change In Fund Balance | | 16,895,137.89 |
| Fund Balance, July 1, 2021 | 2800 | 201,252,491.68 |
| <i>Ending Fund Balance:</i> | | |
| Nonspendable Fund Balance | 2710 | 27,837,941.32 |
| Restricted Fund Balance | 2720 | 15,540,776.13 |
| Committed Fund Balance | 2730 | 54,327,294.91 |
| Assigned Fund Balance | 2740 | 77,867,746.98 |
| Unassigned Fund Balance | 2750 | 42,573,870.23 |
| Total Fund Balances, June 30, 2022 | 2700 | 218,147,629.57 |

ESE 348

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

**Exhibit K-2
FDOE Page 4
Fund 410**

| REVENUES | Account Number | |
|---|---------------------------|-----------------------|
| <i>Federal :</i> | | |
| Miscellaneous Federal Direct | 3199 | 0.00 |
| <i>Federal Through State and Local:</i> | | |
| School Lunch Reimbursement | 3261 | 84,110,102.44 |
| School Breakfast Reimbursement | 3262 | 16,211,360.67 |
| Afterschool Snack Reimbursement | 3263 | 691,231.00 |
| Child Care Food Program | 3264 | 4,055,408.10 |
| USDA-Donated Commodities | 3265 | 9,493,631.80 |
| Cash in Lieu of Donated Foods | 3266 | 288,089.10 |
| Summer Food Service Program | 3267 | 2,346,264.39 |
| Miscellaneous Federal Through State | 3299 | 905,157.60 |
| Total Federal Through State and Local | 3200 | 118,101,245.10 |
| <i>State:</i> | | |
| School Breakfast Supplement | 3337 | 490,636.00 |
| School Lunch Supplement | 3338 | 651,119.00 |
| Total State | 3300 | 1,141,755.00 |
| <i>Local:</i> | | |
| Interest on Investments | 3431 | 412,270.42 |
| Gain on Sale of Investments | 3432 | |
| Net Increase (Decrease) in Fair Value of Investments | 3433 | (583,514.61) |
| Gifts, Grants and Bequests | 3440 | |
| Student Lunches | 3451 | 32.30 |
| Student Breakfasts | 3452 | |
| Adult Breakfasts/Lunches | 3453 | 352,288.95 |
| Student and Adult á la Carte Fees | 3454 | 1,258,122.04 |
| Student Snacks | 3455 | 432,774.00 |
| Other Food Sales | 3456 | 25,436.44 |
| Other Miscellaneous Local Sources | 3495 | 185,297.36 |
| Refunds of Prior Year's Expenditures | 3497 | 1,800.00 |
| Total Local | 3400 | 2,084,506.90 |
| Total Revenues | 3000 | 121,327,507.00 |

ESE 348

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

Exhibit K-2
FDOE Page 5
Fund 410

| EXPENDITURES (Functions 7600/9300) | Account Number | |
|--|-----------------------|-----------------------|
| Salaries | 100 | 31,981,990.84 |
| Employee Benefits | 200 | 16,650,260.71 |
| Purchased Services | 300 | 5,135,609.05 |
| Energy Services | 400 | 1,997,508.12 |
| Materials and Supplies | 500 | 44,067,403.43 |
| Capital Outlay | 600 | 206,947.36 |
| Other | 700 | 2,577,167.68 |
| Other Capital Outlay (Function 9300) | 600 | 1,420,343.89 |
| Total Expenditures | | 104,037,231.08 |
| Excess (Deficiency) of Revenues Over Expenditures | | 17,290,275.92 |
| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES | | |
| Loans | 3720 | |
| Sale of Capital Assets | 3730 | |
| Loss Recoveries | 3740 | |
| Total Other Financing Sources (Uses) | | 0.00 |
| Net Change in Fund Balance | | 17,290,275.92 |
| Fund Balance, July 1, 2021 | 2800 | 42,304,173.53 |
| Adjustments to Fund Balance | 2891 | |
| <i>Ending Fund Balance:</i> | | |
| Nonspendable Fund Balance | 2710 | 6,034,265.94 |
| Restricted Fund Balance | 2720 | 53,560,183.51 |
| Committed Fund Balance | 2730 | |
| Assigned Fund Balance | 2740 | |
| Unassigned Fund Balance | 2750 | |
| Total Fund Balances, June 30, 2022 | 2700 | 59,594,449.45 |

ESE 348

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

Exhibit K-3
FDOE Page 6
Fund 420

| REVENUES | Account Number | |
|--|-----------------------|----------------|
| <i>Federal Direct:</i> | | |
| Head Start | 3130 | 18,761,768.06 |
| Pell Grants | 3192 | 5,009,913.00 |
| Miscellaneous Federal Direct | 3199 | 18,242,549.92 |
| Total Federal Direct | 3100 | 42,014,230.98 |
| <i>Federal Through State and Local:</i> | | |
| Career and Technical Education | 3201 | 4,445,681.62 |
| Individuals with Disabilities Education Act (IDEA) | 3230 | 55,975,594.90 |
| <i>Workforce Innovation and Opportunity Act:</i> | | |
| Adult General Education | 3221 | 2,074,532.06 |
| English Literacy and Civics Education | 3222 | 724,678.23 |
| Other WIOA Programs | 3224 | 494,975.01 |
| <i>ESSA - Elementary and Secondary Education Act:</i> | | |
| Elementary and Secondary Education Act - Title I | 3240 | 79,160,735.63 |
| Teacher and Principal Training and Recruiting - Title II, Part A | 3225 | 10,474,536.55 |
| Twenty-First Century Schools - Title IV | 3242 | 4,569,775.46 |
| Emergency Immigrant Education Program | 3293 | 6,970,977.08 |
| Miscellaneous Federal Through State | 3299 | 8,243,960.10 |
| Total Federal Through State and Local | 3200 | 173,135,446.64 |
| <i>State:</i> | | |
| State Through Local | 3380 | |
| Other Miscellaneous State Revenues | 3399 | 1,523,397.22 |
| Total State | 3300 | 1,523,397.22 |
| <i>Local:</i> | | |
| Other Miscellaneous Local Sources | 3495 | 5,074,951.43 |
| Total Local | 3400 | 5,074,951.43 |
| Total Revenues | 3000 | 221,748,026.27 |

ESE 348

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

Exhibit K-3
FDOE Page 7
Fund 420

| EXPENDITURES | Account Number | 100 | 200 | 300 | 400 | 500 | 600 | 700 | Totals |
|--|----------------|----------------|-------------------|--------------------|-----------------|------------------------|----------------|---------------|----------------|
| | | Salaries | Employee Benefits | Purchased Services | Energy Services | Materials and Supplies | Capital Outlay | Other | |
| <i>Current:</i> | | | | | | | | | |
| Instruction | 5000 | 66,766,974.30 | 30,450,098.87 | 22,256,626.29 | | 4,455,293.68 | 3,255,158.92 | 1,304,171.80 | 128,488,323.86 |
| Student Support Services | 6100 | 8,734,781.69 | 2,844,433.25 | 1,276,327.96 | | 1,086,282.30 | 105,987.63 | | 14,047,812.83 |
| Instructional Media Services | 6200 | | | | | | | | 0.00 |
| Instruction and Curriculum Development Services | 6300 | 18,577,687.51 | 6,697,348.29 | 2,688,516.67 | | 299,898.01 | 34,566.85 | 40,969.00 | 28,338,986.33 |
| Instructional Staff Training Services | 6400 | 14,389,336.33 | 3,615,411.91 | 5,270,376.23 | | 643,594.64 | 101,104.25 | 404,107.25 | 24,423,930.61 |
| Instruction-Related Technology | 6500 | | | | | | | | 0.00 |
| Board | 7100 | | | | | | | | 0.00 |
| General Administration | 7200 | 38,375.94 | 15,986.25 | | | | | 7,697,937.25 | 7,752,299.44 |
| School Administration | 7300 | 601,847.72 | 158,931.53 | 45,000.00 | | | | | 805,779.25 |
| Facilities Acquisition and Construction | 7410 | | | | | | 218,453.31 | | 218,453.31 |
| Fiscal Services | 7500 | | | | | | | | 0.00 |
| Food Services | 7600 | | | | | | | | 0.00 |
| Central Services | 7700 | 92,524.69 | 37,644.42 | 89,143.89 | | 2,646.69 | 4,816.00 | | 226,775.69 |
| Student Transportation Services | 7800 | 75.00 | 2.24 | 362,080.50 | | | | | 362,157.74 |
| Operation of Plant | 7900 | 136,529.70 | 36,015.27 | 3,191.29 | | 1,402.08 | 150,559.00 | | 327,697.34 |
| Maintenance of Plant | 8100 | | | | | | 9,500.00 | | 9,500.00 |
| Administrative Technology Services | 8200 | | | | | | | | 0.00 |
| Community Services | 9100 | 972,558.18 | 335,209.62 | 205,796.75 | | 317,079.61 | 806,463.15 | 11,559,173.81 | 14,196,281.12 |
| <i>Capital Outlay:</i> | | | | | | | | | |
| Facilities Acquisition and Construction | 7420 | | | | | | 43,558.88 | | 43,558.88 |
| Other Capital Outlay | 9300 | | | | | | 2,546,469.87 | | 2,546,469.87 |
| Total Expenditures | | 110,310,691.06 | 44,191,081.65 | 32,197,059.58 | 0.00 | 6,806,197.01 | 7,276,637.86 | 21,006,359.11 | 221,788,026.27 |
| Excess (Deficiency) of Revenues over Expenditures | | | | | | | | | (40,000.00) |
| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES | Account Number | | | | | | | | |
| <i>Transfers In:</i> | | | | | | | | | |
| From General Fund | 3610 | 40,000.00 | | | | | | | |
| Total Transfers In | 3600 | 40,000.00 | | | | | | | |
| <i>Transfers Out: (Function 9700)</i> | | | | | | | | | |
| Total Transfers Out | 9700 | 0.00 | | | | | | | |
| Total Other Financing Sources (Uses) | | 40,000.00 | | | | | | | |
| Net Change in Fund Balance | | 0.00 | | | | | | | |
| Fund Balance, July 1, 2021 | 2800 | | | | | | | | |
| Adjustments to Fund Balance | 2891 | | | | | | | | |
| <i>Ending Fund Balance:</i> | | | | | | | | | |
| Nonspendable Fund Balance | 2710 | | | | | | | | |
| Restricted Fund Balance | 2720 | | | | | | | | |
| Committed Fund Balance | 2730 | | | | | | | | |
| Assigned Fund Balance | 2740 | | | | | | | | |
| Unassigned Fund Balance | 2750 | | | | | | | | |
| Total Fund Balances, June 30, 2022 | 2700 | 0.00 | | | | | | | |

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

Exhibit K-4

DOE Page 8

| REVENUES | Account Number | Elem. & Sec. School Emergency Relief (ESSER) 441 | Other CARES Act Relief Fund (Including GEER) 442 | Elem. & Sec. School Emergency Relief (ESSER II) 443 | Other CRRSA Act Relief Fund (Including GEER II) 444 | Elem. & Sec. School Emergency Relief (ESSER III) 445 | Other ARP Act Relief Fund 446 | Totals |
|--|----------------|---|---|--|---|---|-------------------------------------|-----------------------|
| <i>Federal Direct:</i> | | | | | | | | |
| Miscellaneous Federal Direct | 3199 | | | | | | | 0.00 |
| Total Federal Direct: | 3100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| <i>Federal Through State and Local:</i> | | | | | | | | |
| Education Stabilization Funds - K-12 | 3271 | 14674266.45 | 919612.51 | 190848103.89 | | 90633031.17 | 10523.13 | 297,085,537.15 |
| Total Federal Through State and Local | 3200 | 14,674,266.45 | 919,612.51 | 190,848,103.89 | 0.00 | 90,633,031.17 | 10,523.13 | 297,085,537.15 |
| <i>Local:</i> | | | | | | | | |
| Other Miscellaneous Local Sources | 3495 | | | | | | | 0.00 |
| Total Local | 3400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Revenues | 3000 | 14,674,266.45 | 919,612.51 | 190,848,103.89 | 0.00 | 90,633,031.17 | 10,523.13 | 297,085,537.15 |

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

Exhibit K-4
 FDOE Page 9
 Fund 441

| EXPENDITURES | Account Number | 100 | 200 | 300 | 400 | 500 | 600 | 700 | Totals |
|--|----------------|--------------|-------------------|--------------------|-----------------|------------------------|----------------|--------------|---------------|
| | | Salaries | Employee Benefits | Purchased Services | Energy Services | Materials and Supplies | Capital Outlay | Other | |
| <i>Current:</i> | | | | | | | | | |
| Instruction | 5000 | 97,409.38 | 14,889.90 | 1,761,938.36 | | 3,706,453.45 | 518,965.15 | | 6,099,656.24 |
| Student Support Services | 6100 | 136,742.30 | 27,699.45 | 42,875.09 | | 64,728.53 | | | 272,045.37 |
| Instructional Media Services | 6200 | | | | | | | | 0.00 |
| Instruction and Curriculum Development Services | 6300 | 532,805.89 | 2,502.77 | 20,000.00 | | 1,612.56 | 24,959.50 | | 581,880.72 |
| General Administration | 7200 | | | | | | | 411,535.12 | 411,535.12 |
| Central Services | 7700 | | | 144,838.95 | | | | 1,345,474.00 | 1,490,312.95 |
| Operation of Plant | 7900 | 320,883.59 | 40,072.53 | 11,718.70 | | | | | 372,674.82 |
| <i>Capital Outlay:</i> | | | | | | | | | |
| Facilities Acquisition and Construction | 7420 | | | | | | | | 0.00 |
| Other Capital Outlay | 9300 | | | | | | 100,136.67 | | 100,136.67 |
| Total Expenditures | | 1,214,555.21 | 88,799.35 | 6,133,466.91 | 0.00 | 4,836,374.54 | 644,061.32 | 1,757,009.12 | 14,674,266.45 |
| Excess (Deficiency) of Revenues over Expenditures | | | | | | | | | 0.00 |
| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES | Account Number | | | | | | | | |
| Total Transfers In | 3600 | 0.00 | | | | | | | |
| Total Transfers Out | 9700 | 0.00 | | | | | | | |
| Total Other Financing Sources (Uses) | | 0.00 | | | | | | | |
| Net Change in Fund Balance | | 0.00 | | | | | | | |
| Fund Balance, July 1, 2021 | 2800 | | | | | | | | |
| Adjustments to Fund Balance | 2891 | | | | | | | | |
| <i>Ending Fund Balance:</i> | | | | | | | | | |
| Nonspendable Fund Balance | 2710 | | | | | | | | |
| Restricted Fund Balance | 2720 | | | | | | | | |
| Committed Fund Balance | 2730 | | | | | | | | |
| Assigned Fund Balance | 2740 | | | | | | | | |
| Unassigned Fund Balance | 2750 | | | | | | | | |
| Total Fund Balances, June 30, 2022 | 2700 | 0.00 | | | | | | | |

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DISTRICT SCHOOL BOARD OF BROWARD COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER CARES ACT RELIEF FUND (INCLUDING GEER)

For the Fiscal Year Ended June 30, 2022

Exhibit K-4

FDOE Page 10

Fund 442

| EXPENDITURES | Account Number | 100 | 200 | 300 | 400 | 500 | 600 | 700 | Totals |
|--|-------------------|-----------|----------------------|-----------------------|--------------------|---------------------------|-------------------|-----------|------------|
| | | Salaries | Employee Benefits | Purchased Services | Energy Services | Materials and Supplies | Capital Outlay | Other | |
| <i>Current:</i> | | | | | | | | | |
| Instruction | 5000 | 50,657.15 | 6,294.45 | 59,489.71 | | 402,895.91 | 102,879.52 | 51,421.00 | 673,637.74 |
| Other Capital Outlay | 9300 | | | | | | 245,974.77 | | 245,974.77 |
| Total Expenditures | | 50,657.15 | 6,294.45 | 59,489.71 | 0.00 | 402,895.91 | 348,854.29 | 51,421.00 | 919,612.51 |
| Excess (Deficiency) of Revenues over Expenditures | | | | | | | | | 0.00 |
| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES | Account Number | | | | | | | | |
| Total Transfers In | 3600 | 0.00 | | | | | | | |
| Total Transfers Out | 9700 | 0.00 | | | | | | | |
| Total Other Financing Sources (Uses) | | 0.00 | | | | | | | |
| Net Change in Fund Balance | | 0.00 | | | | | | | |
| Fund Balance, July 1, 2021 | 2800 | | | | | | | | |
| Adjustments to Fund Balance | 2891 | | | | | | | | |
| <i>Ending Fund Balance:</i> | | | | | | | | | |
| Nonspendable Fund Balance | 2710 | | | | | | | | |
| Restricted Fund Balance | 2720 | | | | | | | | |
| Committed Fund Balance | 2730 | | | | | | | | |
| Assigned Fund Balance | 2740 | | | | | | | | |
| Unassigned Fund Balance | 2750 | | | | | | | | |
| Total Fund Balances, June 30, 2022 | 2700 | 0.00 | | | | | | | |

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

Exhibit K-4
 FDOE Page 11
 Fund 443

| EXPENDITURES | Account Number | 100 | 200 | 300 | 400 | 500 | 600 | 700 | Totals |
|--|----------------|---------------|-------------------|--------------------|-----------------|------------------------|----------------|---------------|----------------|
| | | Salaries | Employee Benefits | Purchased Services | Energy Services | Materials and Supplies | Capital Outlay | Other | |
| <i>Current:</i> | | | | | | | | | |
| Instruction | 5000 | 69,348,673.36 | 21,984,540.85 | 4,592,948.56 | | 15,900,916.99 | 11,697.28 | | 111,838,777.04 |
| Student Support Services | 6100 | 10,371,259.99 | 2,552,884.50 | 8,073,108.21 | | 36,837.75 | | | 21,034,090.45 |
| Instructional Media Services | 6200 | | | | | | | | 0.00 |
| Instruction and Curriculum Development Services | 6300 | 819,606.11 | 143,170.21 | 14,682.34 | | | | | 977,458.66 |
| Instructional Staff Training Services | 6400 | 5,001,074.28 | 655,488.20 | 182,602.00 | | 23,275.00 | | | 5,862,439.48 |
| Instruction-Related Technology | 6500 | 109,402.26 | 15,609.69 | | | | 5,237,290.69 | | 5,362,302.64 |
| General Administration | 7200 | 9,616.36 | 3,116.86 | | | | | 7,012,795.85 | 7,025,529.07 |
| School Administration | 7300 | 637,447.64 | 84,311.61 | | | | | | 721,759.25 |
| Facilities Acquisition and Construction | 7410 | | | | | | 264,562.28 | | 264,562.28 |
| Fiscal Services | 7500 | 117,392.24 | 39,652.82 | | | | | | 157,045.06 |
| Central Services | 7700 | 581,367.34 | 209,018.83 | 168,963.54 | | | | 23,318,556.00 | 24,277,905.71 |
| Student Transportation Services | 7800 | 1,963,016.66 | 255,011.32 | | | | | | 2,218,027.98 |
| Operation of Plant | 7900 | 3,390,008.16 | 193,384.55 | 1,327,131.78 | | 132,181.76 | | | 5,042,706.25 |
| Community Services | 9100 | | | | | | | | 0.00 |
| <i>Capital Outlay:</i> | | | | | | | | | |
| Facilities Acquisition and Construction | 7420 | | | | | | 2,434,085.12 | | 2,434,085.12 |
| Other Capital Outlay | 9300 | | | | | | 3,631,414.90 | | 3,631,414.90 |
| Total Expenditures | | 92,348,864.40 | 26,136,189.44 | 14,359,436.43 | 0.00 | 16,093,211.50 | 11,579,050.27 | 30,331,351.85 | 190,848,103.89 |
| Excess (Deficiency) of Revenues over Expenditures | | | | | | | | | 0.00 |
| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES | Account Number | | | | | | | | |
| Total Transfers In | 3600 | 0.00 | | | | | | | |
| Total Transfers Out | 9700 | 0.00 | | | | | | | |
| Total Other Financing Sources (Uses) | | 0.00 | | | | | | | |
| Net Change in Fund Balance | | 0.00 | | | | | | | |
| Fund Balance, July 1, 2021 | 2800 | | | | | | | | |
| Adjustments to Fund Balance | 2891 | | | | | | | | |
| <i>Ending Fund Balance:</i> | | | | | | | | | |
| Nonspendable Fund Balance | 2710 | | | | | | | | |
| Restricted Fund Balance | 2720 | | | | | | | | |
| Committed Fund Balance | 2730 | | | | | | | | |
| Assigned Fund Balance | 2740 | | | | | | | | |
| Unassigned Fund Balance | 2750 | | | | | | | | |
| Total Fund Balances, June 30, 2022 | 2700 | 0.00 | | | | | | | |

DISTRICT SCHOOL BOARD OF BROWARD COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER CRRSA ACT RELIEF FUND (INCLUDING GEER II)

For the Fiscal Year Ended June 30, 2022

Exhibit K-4

FDOE Page 12

Fund 444

| EXPENDITURES | Account Number | 100 | 200 | 300 | 400 | 500 | 600 | 700 | Totals |
|--|----------------|----------|-------------------|--------------------|-----------------|------------------------|----------------|-------|--------|
| | | Salaries | Employee Benefits | Purchased Services | Energy Services | Materials and Supplies | Capital Outlay | Other | |
| <i>Current:</i> | | | | | | | | | |
| Instruction | 5000 | | | | | | | | 0.00 |
| Student Support Services | 6100 | | | | | | | | 0.00 |
| Instructional Media Services | 6200 | | | | | | | | 0.00 |
| Instruction and Curriculum Development Services | 6300 | | | | | | | | 0.00 |
| Instructional Staff Training Services | 6400 | | | | | | | | 0.00 |
| Instruction-Related Technology | 6500 | | | | | | | | 0.00 |
| Board | 7100 | | | | | | | | 0.00 |
| General Administration | 7200 | | | | | | | | 0.00 |
| School Administration | 7300 | | | | | | | | 0.00 |
| Facilities Acquisition and Construction | 7410 | | | | | | | | 0.00 |
| Fiscal Services | 7500 | | | | | | | | 0.00 |
| Food Services | 7600 | | | | | | | | 0.00 |
| Central Services | 7700 | | | | | | | | 0.00 |
| Student Transportation Services | 7800 | | | | | | | | 0.00 |
| Operation of Plant | 7900 | | | | | | | | 0.00 |
| Maintenance of Plant | 8100 | | | | | | | | 0.00 |
| Administrative Technology Services | 8200 | | | | | | | | 0.00 |
| Community Services | 9100 | | | | | | | | 0.00 |
| <i>Capital Outlay:</i> | | | | | | | | | |
| Facilities Acquisition and Construction | 7420 | | | | | | | | 0.00 |
| Other Capital Outlay | 9300 | | | | | | | | 0.00 |
| Total Expenditures | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Excess (Deficiency) of Revenues over Expenditures | | | | | | | | | 0.00 |
| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES | Account Number | | | | | | | | |
| Total Transfers In | 3600 | 0.00 | | | | | | | |
| Total Transfers Out | 9700 | 0.00 | | | | | | | |
| Total Other Financing Sources (Uses) | | 0.00 | | | | | | | |
| Net Change in Fund Balance | | 0.00 | | | | | | | |
| Fund Balance, July 1, 2021 | 2800 | | | | | | | | |
| Adjustments to Fund Balance | 2891 | | | | | | | | |
| <i>Ending Fund Balance:</i> | | | | | | | | | |
| Nonspendable Fund Balance | 2710 | | | | | | | | |
| Restricted Fund Balance | 2720 | | | | | | | | |
| Committed Fund Balance | 2730 | | | | | | | | |
| Assigned Fund Balance | 2740 | | | | | | | | |
| Unassigned Fund Balance | 2750 | | | | | | | | |
| Total Fund Balances, June 30, 2022 | 2700 | 0.00 | | | | | | | |

DISTRICT SCHOOL BOARD OF BROWARD COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III)

For the Fiscal Year Ended June 30, 2022

Exhibit K-4

FDOE Page 13

Fund 445

| EXPENDITURES | Account Number | 100 | 200 | 300 | 400 | 500 | 600 | 700 | Totals |
|--|----------------|---------------|-------------------|--------------------|-----------------|------------------------|----------------|--------------|---------------|
| | | Salaries | Employee Benefits | Purchased Services | Energy Services | Materials and Supplies | Capital Outlay | Other | |
| <i>Current:</i> | | | | | | | | | |
| Instruction | 5000 | 48,803,249.56 | 6,954,851.74 | 1,428,256.75 | | 146,671.11 | | | 57,333,029.16 |
| Student Support Services | 6100 | 7,518,352.95 | 1,377,801.69 | 20,201.00 | | | | | 8,916,355.64 |
| Instructional Media Services | 6200 | | | | | | | | 0.00 |
| Instruction and Curriculum Development Services | 6300 | 552.93 | | | | | | | 552.93 |
| Instructional Staff Training Services | 6400 | 27,022.00 | | | | | | | 27,022.00 |
| Instruction-Related Technology | 6500 | 7,591.56 | | | | | 648,529.75 | | 656,121.31 |
| Board | 7100 | | | | | | | | 0.00 |
| General Administration | 7200 | | | | | | | 3,057,368.10 | 3,057,368.10 |
| School Administration | 7300 | 4,004,149.63 | 116,853.57 | | | | | | 4,121,003.20 |
| Facilities Acquisition and Construction | 7410 | | | | | | 331,180.33 | | 331,180.33 |
| Fiscal Services | 7500 | 7,377,600.00 | 219,745.20 | | | | | | 7,597,345.20 |
| Food Services | 7600 | | | | | | | | 0.00 |
| Central Services | 7700 | | | | | | | 4,490,764.00 | 4,490,764.00 |
| Student Transportation Services | 7800 | 313,348.57 | | | | | | | 313,348.57 |
| Operation of Plant | 7900 | 1,241,700.08 | 34,829.57 | | | 4,537.88 | | | 1,281,067.53 |
| 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 | | | | | | 370,118.20 | | 370,118.20 |
| Other Capital Outlay | 9300 | | | | | | 2,137,755.00 | | 2,137,755.00 |
| Total Expenditures | | 69,293,567.28 | 8,704,081.77 | 1,448,457.75 | 0.00 | 151,208.99 | 3,487,583.28 | 7,548,132.10 | 90,633,031.17 |
| Excess (Deficiency) of Revenues over Expenditures | | | | | | | | | 0.00 |
| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES | Account Number | | | | | | | | |
| Total Transfers In | 3600 | 0.00 | | | | | | | |
| Total Transfers Out | 9700 | 0.00 | | | | | | | |
| Total Other Financing Sources (Uses) | | 0.00 | | | | | | | |
| Net Change in Fund Balance | | 0.00 | | | | | | | |
| Fund Balance, July 1, 2021 | 2800 | | | | | | | | |
| Adjustments to Fund Balance | 2891 | | | | | | | | |
| <i>Ending Fund Balance:</i> | | | | | | | | | |
| Nonspendable Fund Balance | 2710 | | | | | | | | |
| Restricted Fund Balance | 2720 | | | | | | | | |
| Committed Fund Balance | 2730 | | | | | | | | |
| Assigned Fund Balance | 2740 | | | | | | | | |
| Unassigned Fund Balance | 2750 | | | | | | | | |
| Total Fund Balances, June 30, 2022 | 2700 | 0.00 | | | | | | | |

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

Exhibit K-4
 FDOE Page 14
 Fund 446

| EXPENDITURES | Account Number | 100 | 200 | 300 | 400 | 500 | 600 | 700 | Totals |
|--|-------------------|----------|----------------------|-----------------------|--------------------|---------------------------|-------------------|--------|-----------|
| | | Salaries | Employee Benefits | Purchased Services | Energy Services | Materials and Supplies | Capital Outlay | Other | |
| <i>Current:</i> | | | | | | | | | |
| Instruction | 5000 | | | | | 7,602.00 | | | 7,602.00 |
| Student Support Services | 6100 | | | | | | 2,579.04 | | 2,579.04 |
| General Administration | 7200 | | | | | | | 342.09 | 342.09 |
| <i>Capital Outlay:</i> | | | | | | | | | |
| Facilities Acquisition and Construction | 7420 | | | | | | | | 0.00 |
| Other Capital Outlay | 9300 | | | | | | | | 0.00 |
| Total Expenditures | | 0.00 | 0.00 | 0.00 | 0.00 | 7,602.00 | 2,579.04 | 342.09 | 10,523.13 |
| Excess (Deficiency) of Revenues over Expenditures | | | | | | | | | 0.00 |
| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES | Account Number | | | | | | | | |
| Total Transfers In | 3600 | 0.00 | | | | | | | |
| Total Transfers Out | 9700 | 0.00 | | | | | | | |
| Total Other Financing Sources (Uses) | | 0.00 | | | | | | | |
| Net Change in Fund Balance | | 0.00 | | | | | | | |
| Fund Balance, July 1, 2021 | 2800 | | | | | | | | |
| Adjustments to Fund Balance | 2891 | | | | | | | | |
| <i>Ending Fund Balance:</i> | | | | | | | | | |
| Nonspendable Fund Balance | 2710 | | | | | | | | |
| Restricted Fund Balance | 2720 | | | | | | | | |
| Committed Fund Balance | 2730 | | | | | | | | |
| Assigned Fund Balance | 2740 | | | | | | | | |
| Unassigned Fund Balance | 2750 | | | | | | | | |
| Total Fund Balances, June 30, 2022 | 2700 | 0.00 | | | | | | | |

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

Exhibit K-5
FDOE Page 15
Fund 490

| REVENUES | Account Number | | | | | | | | |
|--|----------------|---------------|-------------------|--------------------|-----------------|------------------------|----------------|-------|---------------|
| <i>Federal Through State and Local:</i> | | | | | | | | | |
| Federal Through Local | 3280 | | | | | | | | |
| Miscellaneous Federal Through State | 3299 | | | | | | | | |
| Total Federal Through State and Local | 3200 | 0.00 | | | | | | | |
| <i>State:</i> | | | | | | | | | |
| Other Miscellaneous State Revenues | 3399 | | | | | | | | |
| <i>Local:</i> | | | | | | | | | |
| Other Miscellaneous Local Sources | 3495 | 10,532,397.06 | | | | | | | |
| Total Local | 3400 | 10,532,397.06 | | | | | | | |
| Total Revenues | 3000 | 10,532,397.06 | | | | | | | |
| EXPENDITURES | Account Number | 100 | 200 | 300 | 400 | 500 | 600 | 700 | Totals |
| | | Salaries | Employee Benefits | Purchased Services | Energy Services | Materials and Supplies | Capital Outlay | Other | |
| <i>Current:</i> | | | | | | | | | |
| Instruction | 5000 | | | | | | | | 0.00 |
| Operation of Plant | 7900 | | | | | | | | 0.00 |
| Maintenance of Plant | 8100 | | | | | | | | 0.00 |
| Administrative Technology Services | 8200 | | | | | | | | 0.00 |
| Community Services | 9100 | | | 28,235.25 | | 10,407,024.20 | | | 10,435,259.45 |
| <i>Capital Outlay:</i> | | | | | | | | | |
| Facilities Acquisition and Construction | 7420 | | | | | | | | 0.00 |
| Other Capital Outlay | 9300 | | | | | | | | 0.00 |
| Total Expenditures | | 0.00 | 0.00 | 28,235.25 | 0.00 | 10,407,024.20 | 0.00 | 0.00 | 10,435,259.45 |
| Excess (Deficiency) of Revenues over Expenditures | | | | | | | | | 97,137.61 |
| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES | Account Number | | | | | | | | |
| Total Transfers In | 3600 | 0.00 | | | | | | | |
| Total Transfers Out | 9700 | 0.00 | | | | | | | |
| Total Other Financing Sources (Uses) | | 0.00 | | | | | | | |
| Net Change in Fund Balance | | 97,137.61 | | | | | | | |
| Fund Balance, July 1, 2021 | 2800 | 686,556.27 | | | | | | | |
| <i>Ending Fund Balance:</i> | | | | | | | | | |
| Nonspendable Fund Balance | 2710 | | | | | | | | |
| Restricted Fund Balance | 2720 | | | | | | | | |
| Committed Fund Balance | 2730 | | | | | | | | |
| Assigned Fund Balance | 2740 | 783,693.88 | | | | | | | |
| Unassigned Fund Balance | 2750 | | | | | | | | |
| Total Fund Balances, June 30, 2022 | 2700 | 783,693.88 | | | | | | | |

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

Exhibit K-6
 FDOE Page 16
 Funds 200

| REVENUES | Account Number | SBE/COBI Bonds 210 | District Bonds 250 | Other Debt Service 290 | ARRA Economic Stimulus Debt Service 299 | Totals |
|--|----------------|--------------------|--------------------|------------------------|---|------------------|
| <i>State:</i> | | | | | | |
| CO&DS Withheld for SBE/COBI Bonds | 3322 | 2,053,003.88 | | | | 2,053,003.88 |
| SBE/COBI Bond Interest | 3326 | 172.17 | | | | 172.17 |
| Total State Sources | 3300 | 2,053,176.05 | 0.00 | 0.00 | 0.00 | 2,053,176.05 |
| <i>Local:</i> | | | | | | |
| District Debt Service Taxes | 3412 | | 32,702,281.08 | | | 32,702,281.08 |
| Interest on Investments | 3431 | 29.13 | 182,041.63 | 376.31 | 10,211.85 | 192,658.92 |
| Gain on Sale of Investments | 3432 | | | | | 0.00 |
| Net Increase (Decrease) in Fair Value of Investments | 3433 | (45.11) | (361,191.69) | (1,294.64) | 2,374,228.81 | 2,011,697.37 |
| Gifts, Grants and Bequests | 3440 | | 16,079.06 | | | 16,079.06 |
| Total Local Sources | 3400 | (15.98) | 32,539,210.08 | (918.33) | 2,384,440.66 | 34,922,716.43 |
| Total Revenues | 3000 | 2,053,160.07 | 32,539,210.08 | (918.33) | 2,384,440.66 | 36,975,892.48 |
| EXPENDITURES | | | | | | |
| <i>Debt Service (Function 9200)</i> | | | | | | |
| Redemption of Principal | 710 | 1,855,000.00 | 11,220,000.00 | 108,078,224.46 | | 121,153,224.46 |
| Interest | 720 | 235,770.00 | 24,210,512.50 | 61,358,738.92 | 3,332,135.40 | 89,137,156.82 |
| Dues and Fees | 730 | 724.66 | 1,096,514.24 | 1,070,034.19 | 15,590.00 | 2,182,863.09 |
| Total Expenditures | | 2,091,494.66 | 36,527,026.74 | 170,506,997.57 | 3,347,725.40 | 212,473,244.37 |
| Excess (Deficiency) of Revenues Over Expenditures | | (38,334.59) | (3,987,816.66) | (170,507,915.90) | (963,284.74) | (175,497,351.89) |
| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE | Account Number | SBE/COBI Bonds 210 | District Bonds 250 | Other Debt Service 290 | ARRA Economic Stimulus Debt Service 299 | Totals |
| Refunding Lease-Purchase Agreements | 3755 | | | 65,765,000.00 | | 65,765,000.00 |
| Premium on Refunding Lease-Purchase Agreements | 3794 | | | 9,471,182.80 | | 9,471,182.80 |
| Payments to Refunded Lease-Purchase Escrow Agent (Function 9299) | 762 | | | (74,868,734.33) | | (74,868,734.33) |
| <i>Transfers In:</i> | | | | | | |
| From General Fund | 3610 | | | 344,825.00 | | 344,825.00 |
| From Capital Projects Funds | 3630 | | 1,207,349.80 | 169,927,154.93 | 12,025,485.41 | 183,159,990.14 |
| Total Transfers In | 3600 | 0.00 | 1,207,349.80 | 170,271,979.93 | 12,025,485.41 | 183,504,815.14 |
| <i>Transfers Out: (Function 9700)</i> | | | | | | |
| To General Fund | 910 | | | | | 0.00 |
| Total Transfers Out | 9700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Other Financing Sources (Uses) | | 0.00 | 1,207,349.80 | 170,639,428.40 | 12,025,485.41 | 183,872,263.61 |
| Net Change in Fund Balances | | (38,334.59) | (2,780,466.86) | 131,512.50 | 11,062,200.67 | 8,374,911.72 |
| Fund Balance, July 1, 2021 | 2800 | 121,551.71 | 9,432,319.75 | 5,087.19 | 53,835,153.75 | 63,394,112.40 |
| Adjustments to Fund Balances | 2891 | | | | | 0.00 |
| <i>Ending Fund Balance:</i> | | | | | | |
| Nonspendable Fund Balance | 2710 | | | | | 0.00 |
| Restricted Fund Balance | 2720 | 83,217.12 | 6,651,852.89 | 136,599.69 | 64,897,354.42 | 71,769,024.12 |
| Committed Fund Balance | 2730 | | | | | 0.00 |
| Assigned Fund Balance | 2740 | | | | | 0.00 |
| Unassigned Fund Balance | 2750 | | | | | 0.00 |
| Total Fund Balances, June 30, 2022 | 2700 | 83,217.12 | 6,651,852.89 | 136,599.69 | 64,897,354.42 | 71,769,024.12 |

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

Exhibit K-7
 FDOE Page 17
 Funds 300

| REVENUES | Account Number | Capital Outlay Bond Issues (COBI) 310 | Public Education Capital Outlay (PECO) 340 | District Bonds 350 | Capital Outlay and Debt Service Program (CO&DS) 360 | Nonvoted Capital Improvement Section 1011.71(2), F.S. 370 | Other Capital Projects 390 | ARRA Economic Stimulus Capital Projects 399 | Totals |
|--|----------------|---------------------------------------|--|--------------------|---|---|----------------------------|---|----------------|
| <i>Federal:</i> | | | | | | | | | |
| Miscellaneous Federal Direct | 3199 | | | | | 468,369.72 | | | 468,369.72 |
| <i>State:</i> | | | | | | | | | |
| CO&DS Distributed | 3321 | | | | 9,066,818.72 | | | | 9,066,818.72 |
| Interest on Undistributed CO&DS | 3325 | | | | 80,307.11 | | | | 80,307.11 |
| Charter School Capital Outlay Funding | 3397 | | | | | | 25,876,900.00 | | 25,876,900.00 |
| Other Miscellaneous State Revenues | 3399 | | | | | 22,877.23 | 8,363,842.00 | | 8,386,719.23 |
| Total State Sources | 3300 | 0.00 | 0.00 | 0.00 | 9,147,125.83 | 22,877.23 | 34,240,742.00 | 0.00 | 43,410,745.06 |
| <i>Local:</i> | | | | | | | | | |
| District Local Capital Improvement Tax | 3413 | | | | | 340,633,564.82 | | | 340,633,564.82 |
| Interest on Investments | 3431 | 15,683.34 | | 1,121,614.31 | 224,533.69 | 104,138.33 | 458,552.34 | 21,998.19 | 1,946,520.20 |
| Net Increase (Decrease) in Fair Value of Investments | 3433 | (24,291.36) | | (3,091,315.63) | (346,546.44) | (144,954.63) | (447,452.45) | (24,604.83) | (4,079,165.34) |
| Other Miscellaneous Local Sources | 3495 | | | | | 3,052,500.89 | 649,746.41 | | 3,702,247.30 |
| Impact Fees | 3496 | | | | | | 15,631,731.39 | | 15,631,731.39 |
| Total Local Sources | 3400 | (8,608.02) | 0.00 | (1,969,701.32) | (122,012.75) | 343,645,249.41 | 16,292,577.69 | (2,606.64) | 357,834,898.37 |
| Total Revenues | 3000 | (8,608.02) | 0.00 | (1,969,701.32) | 9,025,113.08 | 344,136,496.36 | 50,533,319.69 | (2,606.64) | 401,714,013.15 |
| EXPENDITURES | | | | | | | | | |
| <i>Capital Outlay: (Function 7400)</i> | | | | | | | | | |
| Audiovisual Materials | 620 | | | | 5,321.18 | | | | 5,321.18 |
| Buildings and Fixed Equipment | 630 | | | 785,793.43 | 37,498.09 | 3,603,299.97 | 131,072.02 | | 4,557,663.51 |
| Furniture, Fixtures and Equipment | 640 | | | 2,044,026.57 | 1,226,322.47 | 3,525,854.33 | 16,914,894.63 | | 23,711,098.00 |
| Motor Vehicles (Including Buses) | 650 | | | | 145,469.80 | | 11,790,136.85 | | 11,935,606.65 |
| Land | 660 | | | | 11,754,652.48 | | | | 11,754,652.48 |
| Improvements Other Than Buildings | 670 | | | 1,780,422.29 | | 3,984,307.42 | 1,441,422.88 | | 7,206,152.59 |
| Remodeling and Renovations | 680 | 1,637,918.64 | 5,215.17 | 106,346,295.87 | | 47,020,523.41 | 82,144,397.47 | 4,396,314.34 | 241,550,664.90 |
| <i>Debt Service: (Function 9200)</i> | | | | | | | | | |
| Redemption of Principal | 710 | | | | | 469,189.12 | | | 469,189.12 |
| Interest | 720 | | | | | 32,593.46 | | | 32,593.46 |
| Dues and Fees | 730 | | | | 12,765.66 | | 250,148.16 | | 262,913.82 |
| Other Debt Service | 791 | | | | | | | | 0.00 |
| Total Expenditures | | 1,637,918.64 | 5,215.17 | 110,956,538.16 | 13,182,029.68 | 58,635,767.71 | 112,672,072.01 | 4,396,314.34 | 301,485,855.71 |
| Excess (Deficiency) of Revenues Over Expenditures | | (1,646,526.66) | (5,215.17) | (112,926,239.48) | (4,156,916.60) | 285,500,728.65 | (62,138,752.32) | (4,398,920.98) | 100,228,157.44 |

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS (Continued)

Exhibit K-7
FDOE Page 18

For the Fiscal Year Ended June 30, 2022

Funds 300

| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE | Account Number | Capital Outlay Bond Issues (COBI) 310 | Public Education Capital Outlay (PECO) 340 | District Bonds 350 | Capital Outlay and Debt Service Program (CO&DS) 360 | Nonvoted Capital Improvement Section 1011.71(2), F.S. 370 | Other Capital Projects 390 | ARRA Economic Stimulus Capital Projects 399 | Totals |
|---|-------------------|---|--|--------------------------|--|--|----------------------------------|--|------------------|
| Issuance of Bonds | 3710 | | | 262,730,000.00 | | | | | 262,730,000.00 |
| Premium on Sale of Bonds | 3791 | | | 33,585,490.50 | | | | | 33,585,490.50 |
| Proceeds of Lease-Purchase Agreements | 3750 | | | | | | 151,260,000.00 | | 151,260,000.00 |
| Premium on Lease-Purchase Agreements | 3793 | | | | | | 15,705,858.10 | | 15,705,858.10 |
| Loans | 3720 | | | | | 3,102,137.80 | 32,721,717.00 | | 35,823,854.80 |
| Sale of Capital Assets | 3730 | | | | | 183,505.00 | 20,325,080.00 | | 20,508,585.00 |
| Transfers In: | | | | | | | | | |
| From General Fund | 3610 | | | | | | 30,000.00 | | 30,000.00 |
| Total Transfers In | 3600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 30,000.00 | 0.00 | 30,000.00 |
| Transfers Out: (Function 9700) | | | | | | | | | |
| To General Fund | 910 | | | | | (106,811,376.40) | (26,596,323.00) | | (133,407,699.40) |
| To Debt Service Funds | 920 | | | (1,207,349.80) | | (156,091,065.08) | (25,861,569.12) | (6.14) | (183,159,990.14) |
| Total Transfers Out | 9700 | 0.00 | 0.00 | (1,207,349.80) | 0.00 | (262,902,441.48) | (52,457,892.12) | (6.14) | (316,567,689.54) |
| Total Other Financing Sources (Uses) | | 0.00 | 0.00 | 295,108,140.70 | 0.00 | (259,616,798.68) | 167,584,762.98 | (6.14) | 203,076,098.86 |
| Net Change in Fund Balances | | (1,646,526.66) | (5,215.17) | 182,181,901.22 | (4,156,916.60) | 25,883,929.97 | 105,446,010.66 | (4,398,927.12) | 303,304,256.30 |
| Fund Balance, July 1, 2021 | 2800 | 1,650,285.67 | 5,215.17 | 196,738,530.38 | 31,827,603.77 | 180,353,852.83 | 275,058,366.52 | 4,398,927.12 | 690,032,781.46 |
| Adjustments to Fund Balances | 2891 | | | | | | | | 0.00 |
| Ending Fund Balance: | | | | | | | | | |
| Nonspendable Fund Balance | 2710 | | | | | | | | 0.00 |
| Restricted Fund Balance | 2720 | 3,759.01 | 0.00 | 378,920,431.60 | 27,670,687.17 | 206,237,782.80 | 380,504,377.18 | 0.00 | 993,337,037.76 |
| Committed Fund Balance | 2730 | | | | | | | | 0.00 |
| Assigned Fund Balance | 2740 | | | | | | | | 0.00 |
| Unassigned Fund Balance | 2750 | | | | | | | | 0.00 |
| Total Fund Balances, June 30, 2022 | 2700 | 3,759.01 | 0.00 | 378,920,431.60 | 27,670,687.17 | 206,237,782.80 | 380,504,377.18 | 0.00 | 993,337,037.76 |

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

Exhibit K-8
FDOE Page 19
Fund 000

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

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

Exhibit K-9
FDOE Page 20
Funds 900

| INCOME OR (LOSS) | Account Number | Self-Insurance - Consortium 911 | Self-Insurance - Consortium 912 | Self-Insurance - Consortium 913 | Self-Insurance - Consortium 914 | ARRA - Consortium 915 | Other Enterprise Programs 921 | Other Enterprise Programs 922 | Totals |
|--|----------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|--------------------------|----------------------------------|----------------------------------|--------|
| OPERATING REVENUES | | | | | | | | | |
| Charges for Services | 3481 | | | | | | | | 0.00 |
| Charges for Sales | 3482 | | | | | | | | 0.00 |
| Premium Revenue | 3484 | | | | | | | | 0.00 |
| Other Operating Revenues | 3489 | | | | | | | | 0.00 |
| Total Operating Revenues | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OPERATING EXPENSES (Function 9900) | | | | | | | | | |
| Salaries | 100 | | | | | | | | 0.00 |
| Employee Benefits | 200 | | | | | | | | 0.00 |
| Purchased Services | 300 | | | | | | | | 0.00 |
| Energy Services | 400 | | | | | | | | 0.00 |
| Materials and Supplies | 500 | | | | | | | | 0.00 |
| Capital Outlay | 600 | | | | | | | | 0.00 |
| Other | 700 | | | | | | | | 0.00 |
| Depreciation and Amortization Expense | 780 | | | | | | | | 0.00 |
| Total Operating Expenses | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Operating Income (Loss) | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| NONOPERATING REVENUES (EXPENSES) | | | | | | | | | |
| Interest on Investments | 3431 | | | | | | | | 0.00 |
| Gain on Sale of Investments | 3432 | | | | | | | | 0.00 |
| Net Increase (Decrease) in Fair Value of Investments | 3433 | | | | | | | | 0.00 |
| Gifts, Grants and Bequests | 3440 | | | | | | | | 0.00 |
| Other Miscellaneous Local Sources | 3495 | | | | | | | | 0.00 |
| Loss Recoveries | 3740 | | | | | | | | 0.00 |
| Gain on Disposition of Assets | 3780 | | | | | | | | 0.00 |
| Interest (Function 9900) | 720 | | | | | | | | 0.00 |
| Miscellaneous (Function 9900) | 790 | | | | | | | | 0.00 |
| Loss on Disposition of Assets (Function 9900) | 810 | | | | | | | | 0.00 |
| Total Nonoperating Revenues (Expenses) | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Net Income (Loss) Before Operating Transfers | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TRANSFERS and CHANGES IN NET POSITION | | | | | | | | | |
| Total Transfers In | 3600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Transfers Out | 9700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Change in Net Position | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Net Position, July 1, 2021 | 2880 | | | | | | | | 0.00 |
| Net Position, June 30, 2022 | 2780 | | | | | | | | 0.00 |

**DISTRICT SCHOOL BOARD OF BROWARD COUNTY
COMBINING STATEMENT OF REVENUES,
EXPENSES AND CHANGES IN FUND NET POSITION -
INTERNAL SERVICE FUNDS**

**Exhibit K-10
FDOE Page 21**

For the Fiscal Year Ended June 30, 2022

Funds 700

| INCOME OR (LOSS) | Account Number | Other Internal Service 791 | Totals |
|--|---------------------------|---------------------------------------|----------------------|
| OPERATING REVENUES | | | |
| Charges for Services | 3481 | 74,763,229.21 | 74,763,229.21 |
| Charges for Sales | 3482 | 595,397.70 | 595,397.70 |
| Other Operating Revenues | 3489 | 133.25 | 133.25 |
| Total Operating Revenues | | 75,358,760.16 | 75,358,760.16 |
| OPERATING EXPENSES (Function 9900) | | | |
| Salaries | 100 | 45,965,043.49 | 45,965,043.49 |
| Employee Benefits | 200 | 16,562,311.20 | 16,562,311.20 |
| Purchased Services | 300 | 12,436,504.15 | 12,436,504.15 |
| Materials and Supplies | 500 | 24,634.24 | 24,634.24 |
| Capital Outlay | 600 | 299,631.42 | 299,631.42 |
| Depreciation and Amortization Expense | 780 | 4,284.80 | 4,284.80 |
| Total Operating Expenses | | 75,292,409.30 | 75,292,409.30 |
| Operating Income (Loss) | | 66,350.86 | 66,350.86 |
| NONOPERATING REVENUES (EXPENSES) | | | |
| Interest on Investments | 3431 | 2,150.48 | 2,150.48 |
| Net Increase (Decrease) in Fair Value of Investments | 3433 | (2,805.55) | (2,805.55) |
| Other Miscellaneous Local Sources | 3495 | 2,574.18 | 2,574.18 |
| Total Nonoperating Revenues (Expenses) | | 1,919.11 | 1,919.11 |
| Income (Loss) Before Operating Transfers | | 68,269.97 | 68,269.97 |
| 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 |
| <i>Transfers Out: (Function 9700)</i> | | | |
| To General Fund | 910 | (21,261.58) | (21,261.58) |
| 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 | (21,261.58) | (21,261.58) |
| Change in Net Position | | 47,008.39 | 47,008.39 |
| Net Position, July 1, 2021 | 2880 | 211,968.04 | 211,968.04 |
| Adjustments to Net Position | 2896 | | 0.00 |
| Net Position, June 30, 2022 | 2780 | 258,976.43 | 258,976.43 |

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

Exhibit K-11
FDOE Page 22
Fund 891

| ASSETS | Account Number | Beginning Balance July 1, 2021 | Additions | Deductions | Ending Balance June 30, 2022 |
|--|---------------------------|---|----------------------|----------------------|---|
| Cash | 1110 | 13,529,391.44 | 52,378,807.63 | 51,220,472.51 | 14,687,726.56 |
| Investments | 1160 | 5,968,717.30 | 583,970.00 | | 6,552,687.30 |
| Total Assets | | 19,498,108.74 | 52,962,777.63 | 51,220,472.51 | 21,240,413.86 |
| LIABILITIES | | | | | |
| Accounts Payable | 2120 | 190,770.88 | 621,435.19 | 190,770.88 | 621,435.19 |
| Total Liabilities | | 190,770.88 | 621,435.19 | 190,770.88 | 621,435.19 |
| NET POSITION | | | | | |
| Restricted for: | | | | | |
| Other purposes | | | | | |
| Individuals, organizations and other governments | | 19,307,337.86 | | | 20,618,978.67 |
| Total Net Position | 2785 | 19,307,337.86 | | | 20,618,978.67 |

ESE 348

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

Exhibit K-12
FDOE Page 23
Fund 601

| | Account Number | Governmental Activities Total Balance [1] June 30, 2022 | Business-Type Activities Total Balance [1] June 30, 2022 | Total | Governmental Activities - Debt Principal Payments 2021-22 | Governmental Activities - Principal Due Within One Year 2022-23 | Governmental Activities - Debt Interest Payments 2021-22 | Governmental Activities - Interest Due Within One Year 2022-23 |
|--|-------------------|---|--|------------------|---|--|--|---|
| Notes Payable | 2310 | 124,566,004.01 | | 124,566,004.01 | 24,147,778.55 | 29,472,732.23 | 1,584,080.05 | 2,408,132.91 |
| Bonds Payable | | | | | | | | |
| SBE/COBI Bonds Payable | 2321 | 3,984,386.37 | | 3,984,386.37 | 1,855,000.00 | 1,238,000.00 | 235,770.00 | 159,220.00 |
| District Bonds Payable | 2322 | 884,660,061.81 | | 884,660,061.81 | 11,220,000.00 | 14,525,000.00 | 24,210,512.50 | 38,355,094.44 |
| Total Bonds Payable | 2320 | 888,644,448.18 | 0.00 | 888,644,448.18 | 13,075,000.00 | 15,763,000.00 | 24,446,282.50 | 38,514,314.44 |
| Liability for Compensated Absences | 2330 | 185,405,420.30 | | 185,405,420.30 | | | | |
| Lease-Purchase Agreements Payable | | | | | | | | |
| Certificates of Participation (COPS) Payable | 2341 | 1,430,775,867.41 | | 1,430,775,867.41 | 84,290,000.00 | 87,225,000.00 | 60,149,122.11 | 64,140,837.50 |
| Qualified Zone Academy Bonds (QZAB) Payable | 2342 | | | 0.00 | | | | |
| Qualified School Construction Bonds (QSCB) Payable | 2343 | 101,558,000.00 | | 101,558,000.00 | | | 3,332,135.40 | 3,332,135.40 |
| Total Lease-Purchase Agreements Payable | 2340 | 1,532,333,867.41 | 0.00 | 1,532,333,867.41 | 84,290,000.00 | 87,225,000.00 | 63,481,257.51 | 67,472,972.90 |
| Estimated Liability for Long-Term Claims | 2350 | 43,267,000.00 | | 43,267,000.00 | | | | |
| Net Other Postemployment Benefits Obligation | 2360 | 218,703,031.00 | | 218,703,031.00 | | | | |
| Net Pension Liability | 2365 | 717,398,997.00 | | 717,398,997.00 | | | | |
| Total Long-term Liabilities | | 3,712,951,416.57 | 0.00 | 3,712,951,416.57 | 121,981,967.68 | 132,937,748.71 | 89,544,213.51 | 108,425,576.69 |

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

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

Exhibit K-13
FDOE Page 24

| CATEGORICAL PROGRAMS (Revenue Number) [Footnote] | Grant Number | Unexpended June 30, 2021 | Returned To FDOE | Revenues 2021-22 | Expenditures 2021-22 | Flexibility [1] 2021-22 | Unexpended June 30, 2022 |
|--|-----------------|-----------------------------|---------------------|---------------------|-------------------------|----------------------------|-----------------------------|
| Class Size Reduction Operating Funds (3355) | 94740 | 0.00 | 0.00 | 268,163,345.00 | 268,163,345.00 | | 0.00 |
| Excellent Teaching Program (3363) | 90570 | 0.00 | 0.00 | | 0.00 | | 0.00 |
| Florida Digital Classrooms (FEFP Earmark) | 98250 | 229,154.47 | 0.00 | 164,068.00 | 178,169.08 | | 215,053.39 |
| Florida School Recognition Funds (3361) | 92040 | 1,104,094.41 | 0.00 | 0.00 | 79,702.56 | | 1,024,391.85 |
| Instructional Materials (FEFP Earmark) [2] | 90880 | 2,745,291.93 | 0.00 | 18,518,049.00 | 18,241,195.08 | | 3,022,145.85 |
| Library Media (FEFP Earmark) [2] | 90881 | 557,562.81 | 0.00 | 1,049,294.00 | 758,192.65 | | 848,664.16 |
| Mental Health Assistance (FEFP Earmark) | 90280 | 5,383,405.64 | 0.00 | 10,220,932.00 | 9,190,024.52 | | 6,414,313.12 |
| Preschool Projects (3372) | 97950 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| Evidence-Based Reading Instruction (FEFP Earmark) [3] | 90800 | 406,467.98 | 0.00 | 11,283,818.00 | 11,447,166.13 | | 243,119.85 |
| Safe Schools (FEFP Earmark) [4] | 90803 | 0.00 | 0.00 | 15,571,470.00 | 15,571,470.00 | | 0.00 |
| Student Transportation (FEFP Earmark) | 90830 | 0.00 | 0.00 | 29,758,155.00 | 29,758,155.00 | | 0.00 |
| Supplemental Academic Instruction (FEFP Earmark) [3] | 91280 | 402,040.50 | 0.00 | 57,127,579.00 | 57,529,619.50 | | 0.00 |
| Teachers Classroom Supply Assistance (FEFP Earmark) | 97580 | 0.00 | 0.00 | 5,073,762.00 | 5,073,762.00 | | 0.00 |
| Voluntary Prekindergarten - School Year Program (3371) | 96440 | 719,417.01 | 0.00 | 3,577,689.17 | 2,393,909.27 | | 1,903,196.91 |
| Voluntary Prekindergarten - Summer Program (3371) | 96441 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |

[1] Report the amount of funds transferred from each program to maintain board-specified academic classroom instruction and improve school safety.

[2] Report the Library Media portion of the Instructional Materials allocation on the line "Library Media."

[3] Expenditures for designated low-performing elementary schools should be included in expenditures.

[4] Combine all programs funded from the improve Safe Schools allocation on one line, "Safe Schools."

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

Exhibit K-14
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| | Subobject | General Fund 100 | Special Revenue Food Services 410 | Special Revenue Other Federal Programs 420 | Special Revenue - Federal Education Stabilization Fund 440 | Total |
|---|-----------|---------------------|---|---|---|---------------|
| UTILITIES AND ENERGY SERVICES EXPENDITURES: | | | | | | |
| Public Utility Services Other than Energy - All Functions | 380 | 17,507,396.37 | 1,976,099.12 | | | 19,483,495.49 |
| Public Utility Services Other than Energy - <i>Functions 7900 & 8100</i> | 380 | 17,507,396.37 | | | | 17,507,396.37 |
| Natural Gas - All Functions | 411 | 187,216.81 | 7,976.46 | | | 195,193.27 |
| Natural Gas - <i>Functions 7900 & 8100</i> | 411 | 187,216.81 | | | | 187,216.81 |
| Bottled Gas - All Functions | 421 | 2,419,701.34 | 13,381.05 | | | 2,433,082.39 |
| Bottled Gas - <i>Functions 7900 & 8100</i> | 421 | 332,044.86 | | | | 332,044.86 |
| Electricity - All Functions | 430 | 46,976,936.97 | 1,976,150.61 | | | 48,953,087.58 |
| Electricity - <i>Functions 7900 & 8100</i> | 430 | 46,976,936.97 | | | | 46,976,936.97 |
| Gasoline - All Functions | 450 | 1,409,227.91 | 0.00 | | | 1,409,227.91 |
| Gasoline - <i>Functions 7900 & 8100</i> | 450 | 1,391,649.61 | | | | 1,391,649.61 |
| Diesel Fuel - All Functions | 460 | 7,409,951.52 | 0.00 | | | 7,409,951.52 |
| Diesel Fuel - <i>Functions 7900 & 8100</i> | 460 | 187,597.46 | | | | 187,597.46 |
| Other Energy Services - All Functions | 490 | 329.42 | 0.00 | | | 329.42 |
| Other Energy Services - <i>Functions 7900 & 8100</i> | 490 | | | | | 0.00 |
| Subtotal - <i>Functions 7900 & 8100</i> | | 66,582,842.08 | 0.00 | 0.00 | 0.00 | 66,582,842.08 |
| Total - All Functions | | 75,910,760.34 | 3,973,607.24 | 0.00 | 0.00 | 79,884,367.58 |
| ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION: (Function 7800 only) | | | | | | |
| Diesel Fuel | 460 | 7,222,354.06 | | | | 7,222,354.06 |
| Total | | 7,222,354.06 | | 0.00 | 0.00 | 7,222,354.06 |

| | Subobject | General Fund 100 | Other Federal Programs 420 | Special Revenue - Federal 440 | Capital Projects Funds 3XX | Total |
|---|-----------|---------------------|----------------------------------|-------------------------------------|-------------------------------|---------------|
| EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS: | | | | | | |
| Buses | 651 | 0.00 | | | 10,860,500.00 | 10,860,500.00 |

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

Exhibit K-14
FDOE Page 26

| TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES | Subobject | General Fund 100 | Special Revenue Funds 410, 420 and 490 | Special Revenue - Federal 440 | Capital Projects Funds 3XX | Total |
|--|-----------|----------------------|---|-------------------------------------|-------------------------------|----------------------|
| <i>Noncapitalized Expenditures:</i> | | | | | | |
| Technology-Related Professional and Technical Services | 319 | 267,806.11 | 11,789.00 | | | 279,595.11 |
| Technology-Related Repairs and Maintenance | 359 | 735,015.58 | 1,215.00 | | | 736,230.58 |
| Technology-Related Rentals | 369 | 23,881,602.81 | 4,834,316.42 | 2,384,450.24 | | 31,100,369.47 |
| Telephone and Other Data Communication Services | 379 | 4,080.75 | | | | 4,080.75 |
| Other Technology-Related Purchased Services | 399 | 4,104,988.20 | | | | 4,104,988.20 |
| Technology-Related Materials and Supplies | 5X9 | 7,567,446.21 | 327,824.32 | 162,989.00 | | 8,058,259.53 |
| Technology-Related Library Books | 619 | 55,409.66 | | | | 55,409.66 |
| Noncapitalized Computer Hardware | 644 | 3,692,963.23 | 3,334,698.85 | 5,605,741.65 | 1,588,030.98 | 14,221,434.71 |
| Technology-Related Noncapitalized Fixtures and Equipment | 649 | 792,491.66 | 45,177.06 | 891,491.73 | 649,687.75 | 2,378,848.20 |
| Noncapitalized Software | 692 | 37,786.45 | 10,000.00 | | | 47,786.45 |
| Miscellaneous Technology-Related | 799 | - | | | | 0.00 |
| Total | | 41,139,590.66 | 8,565,020.65 | 9,044,672.62 | 2,237,718.73 | 60,987,002.66 |

| TECHNOLOGY-RELATED EQUIPMENT, COMPUTER HARDWARE AND SOFTWARE* | Subobject | General Fund 100 | Special Revenue Funds 410, 420 and 490 | Special Revenue - Federal 440 | Capital Projects Funds 3XX | Total |
|---|-----------|---------------------|---|-------------------------------------|-------------------------------|----------------------|
| <i>Capitalized Expenditures:</i> | | | | | | |
| Capitalized Computer Hardware and Technology-Related Infrastructure | 643 | 1,113,165.36 | 688,929.67 | 3,085,210.83 | 16,982,412.48 | 21,869,718.34 |
| Technology-Related Capitalized Fixtures and Equipment | 648 | 795,041.60 | 160,488.91 | 2,202,663.63 | 538,620.64 | 3,696,814.78 |
| Capitalized Software | 691 | 0.00 | | | | 0.00 |
| Total | | 1,908,206.96 | 849,418.58 | 5,287,874.46 | 17,521,033.12 | 25,566,533.12 |

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

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

Exhibit K-14
FDOE Page 27

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

| | Subobject | Special Revenue Food Services 410 |
|--|-----------|---|
| FOOD SERVICE SUPPLIES SUBOBJECT | | |
| Supplies | 510 | 3,826,001.12 |
| Food | 570 | 33,012,619.01 |
| Donated Foods | 580 | 7,228,783.30 |

| | Subobject | General Fund 100 | Special Revenue Other Federal Programs 420 | Special Revenue - Federal Education Stabilization Fund 440 | Total |
|---|-----------|---------------------|--|---|----------------|
| TEACHER SALARIES | | | | | |
| Basic Programs 101, 102 and 103 (Function 5100) | 120 | 373,612,384.00 | 16,697,226.00 | 60,537,833.00 | 450,847,443.00 |
| Basic Programs 101, 102 and 103 (Function 5100) | 140 | 13,389,880.19 | 209,246.97 | 2,272,990.51 | 15,872,117.67 |
| Basic Programs 101, 102 and 103 (Function 5100) | 750 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Basic Program Salaries | | 387,002,264.19 | 16,906,472.97 | 62,810,823.51 | 466,719,560.67 |
| Other Programs 130 (ESOL) (Function 5100) | 120 | 43,545,895.00 | 2,969,437.00 | 8,517,864.00 | 55,033,196.00 |
| Other Programs 130 (ESOL) (Function 5100) | 140 | 1,560,639.69 | 37,212.51 | 319,816.93 | 1,917,669.13 |
| Other Programs 130 (ESOL) (Function 5100) | 750 | 0.00 | 0.00 | | 0.00 |
| Total Other Program Salaries | | 45,106,534.69 | 3,006,649.51 | 8,837,680.93 | 56,950,865.13 |
| ESE Programs 111, 112, 113, 254 and 255 (Function 5200) | 120 | 204,816,952.00 | 8,774,427.00 | 11,113,777.00 | 224,705,156.00 |
| ESE Programs 111, 112, 113, 254 and 255 (Function 5200) | 140 | 7,340,427.05 | 109,959.72 | 417,284.67 | 7,867,671.44 |
| ESE Programs 111, 112, 113, 254 and 255 (Function 5200) | 750 | 0.00 | | | 0.00 |
| Total ESE Program Salaries | | 212,157,379.05 | 8,884,386.72 | 11,531,061.67 | 232,572,827.44 |
| Career Program 300 (Function 5300) | 120 | 14,501,320.00 | 107,283.00 | 214,695.00 | 14,823,298.00 |
| Career Program 300 (Function 5300) | 140 | 519,712.26 | 1,344.45 | 8,061.07 | 529,117.78 |
| Career Program 300 (Function 5300) | 750 | 0.00 | 0.00 | | 0.00 |
| Total Career Program Salaries | | 15,021,032.26 | 108,627.45 | 222,756.07 | 15,352,415.78 |
| TOTAL | | 659,287,210.19 | 28,906,136.65 | 83,402,322.18 | 771,595,669.02 |

| | Subobject | General Fund 100 | Special Revenue Other Federal Programs 420 | Special Revenue - Federal Education Stabilization Fund 440 | Total |
|---|-----------|---------------------|--|---|---------------|
| TEXTBOOKS (used for classroom instruction) | | | | | |
| Textbooks (Function 5000) | 520 | 11,768,701.72 | 41,392.46 | 14,276,930.84 | 26,087,025.02 |

| | Object | General Fund 100 | Special Revenue Other Federal Programs 420 | Special Revenue - Federal Education Stabilization Fund | Total |
|---|-----------------|---------------------|--|--|-------|
| EXCEPTIONAL STUDENT EDUCATION (ESE) EXPENDITURES | | | | | |
| Total Program Costs - Programs 111, 112, 113, 254 and 255 (Functions 5000 through 8200, do not include function 7420) | 100 through 700 | | | | 0.00 |
| Total Direct Costs - Programs 111, 112, 113, 254 and 255 (Function 5000) | 100 through 700 | | | | 0.00 |
| Student Support Services - Programs 111, 112, 113, 254 and 255 (Function 6100) | 100 through 700 | | | | 0.00 |
| Instruction Staff Support Services - Programs 111, 112, 113, 254 and 255 (Functions 6200 through 6500) | 100 through 700 | | | | 0.00 |
| Student Transportation Support Services - Programs 111, 112, 113, 254 and 255 (Function 7800) | 100 through 700 | | | | 0.00 |

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

Exhibit K-14
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| CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES | Account Number | Student Transportation | Evidence-Based Reading Instruction | Instructional Materials & Library Media | Supplemental Academic Instruction | Subtotals |
|--|-------------------|---------------------------|---------------------------------------|--|--------------------------------------|-----------|
| <i>I. Instruction:</i> | | | | | | |
| Basic | 5100 | | | | | 0.00 |
| Exceptional | 5200 | | | | | 0.00 |
| Career Education | 5300 | | | | | 0.00 |
| Adult General | 5400 | | | | | 0.00 |
| Prekindergarten | 5500 | | | | | 0.00 |
| Other Instruction | 5900 | | | | | 0.00 |
| Subtotal - Flexible Spending Instructional Expenditures | 5000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| <i>II. School Safety:</i> | | | | | | 0.00 |
| Total Flexible Spending Expenditures | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

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

| DISTRIBUTIONS TO CHARTER SCHOOLS (Charter school information is used in federal reporting) | Fund Number | Direct Payment (FEFP) (Subobject 393) | Direct Payment (Non-FEFP) (Subobjects 394 & 794) | Charter School Local Capital Improvement & Capital Outlay Sales Tax (Subobjects 793 & 795) | Amount Withheld for Administration | Payments and Services on Behalf of Charter Schools | Total Amount |
|---|----------------|--|---|---|---------------------------------------|--|----------------|
| <i>Expenditures:</i> | | | | | | | |
| General Fund | 100 | 349,027,328.36 | 27,742,736.36 | | 5,487,715.00 | | 382,257,779.72 |
| Total Charter School Distributions | | 349,027,328.36 | 27,742,736.36 | 0.00 | 5,487,715.00 | 0.00 | 382,257,779.72 |

| LIFELONG LEARNING (Lifelong Learning expenditures are used in federal reporting) | Account Number | Amount |
|---|----------------|-----------|
| <i>Expenditures:</i> | | |
| Special Revenue Funds - Other Federal Programs | 5900 | 97,165.48 |
| Total | 5900 | 97,165.48 |

| MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting) | Unexpended June 30, 2021 | Earnings 2021-22 | Expenditures 2021-22 | Unexpended June 30, 2022 |
|--|-----------------------------|---------------------|-------------------------|-----------------------------|
| Earnings, Expenditures and Carryforward Amounts: | 0.00 | 13,150,750.25 | 13,150,750.25 | 0.00 |
| <i>Expenditure Program or Activity:</i> | | | | |
| Student Services | | | 13,150,750.25 | |
| Total Expenditures | | | 13,150,750.25 | |

| GENERAL FUND BALANCE SHEET INFORMATION (This information is used in state reporting) | Fund Number | Amount |
|---|----------------|----------------|
| <i>Balance Sheet Amount, June 30, 2022</i> | | |
| Total Assets and Deferred Outflows of Resources | 100 | 419,523,185.26 |
| Total Liabilities and Deferred Inflows of Resources | 100 | 201,375,555.69 |

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

Exhibit K-15
FDOE Page 29
Supplemental Schedule - Fund 100

| VOLUNTARY PREKINDERGARTEN PROGRAM [1] GENERAL FUND EXPENDITURES | Account Number | 100 | 200 | 300 | 400 | 500 | 600 | 700 | |
|--|----------------|--------------|-------------------|--------------------|-----------------|------------------------|----------------|-------|--------------|
| | | Salaries | Employee Benefits | Purchased Services | Energy Services | Materials and Supplies | Capital Outlay | Other | Totals |
| <i>Current:</i> | | | | | | | | | |
| Prekindergarten | 5500 | 906,819.33 | 286,916.53 | 45,895.22 | | 425,389.60 | 33,632.06 | | 1,698,652.74 |
| Instruction and Curriculum Development Services | 6300 | 518,003.07 | 194,997.81 | | | 4,675.02 | | | 717,675.90 |
| Instructional Staff Training Services | 6400 | 1,561.13 | 46.49 | 360.00 | | | | | 1,967.62 |
| Student Transportation Services | 7800 | | | 3,654.25 | | | | | 3,654.25 |
| Total Expenditures | | 1,426,383.53 | 481,960.83 | 49,909.47 | 0.00 | 430,064.62 | 33,632.06 | 0.00 | 2,421,950.51 |

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

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SCHEDULE 3 SCHOOL PROGRAM COST REPORT

Form PC-3
Exhibit K-16
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NOTE: USE WHOLE DOLLARS ONLY.
REPORT NOT ACCEPTABLE WITH CENTS OR .00

REPORTING PERIOD: For the Fiscal Year Ended June 30, 2021

[illegible]

SCHOOL INDIRECT COST IS COMPOSED OF THE FOLLOWING FUNCTIONS:

| | | | | | |
|-----------------------------------|----|---|----|--------------------------------------|----|
| 6100-Student Support Services | \$ | 6200-Instructional Media Services | \$ | 6300-Instr. & Curriculum Development | \$ |
| 6400-Instructional Staff Training | \$ | 6500-Instruction-Related Technology | \$ | 7300-School Administration | \$ |
| 7400-Facilities Acquisition | \$ | 7700-Central Services | \$ | 7900-Operation of Plant | \$ |
| 8100-Maintenance of Plant | \$ | 8200-Administrative Technology Services | \$ | | |

*Include Energy Services

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
SCHEDULE 5
SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2022

| Federal Grantor/Pass-Through Grantor/Program Title | Catalog of Federal Domestic Assistance Number | Pass-Through Grantor Number | Amount Provided to Sub-recipients | Total Expenditures |
|--|---|-----------------------------|-----------------------------------|--------------------|
| Clustered | | | | |
| United States Department of Agriculture: | | | | |
| Florida Department of Agriculture and Consumer Services: | | | | |
| School Breakfast Program | 10.553 | 22002 | | 16,211,361 |
| National School Lunch Program | 10.555 | 22001, 22003 | | 94,294,965 |
| Summer Food Service Program for Children | 10.559 | 22006, 22007 | | 2,346,264 |
| Total United States Department of Agriculture | | | | 112,852,590 |
| United States Department of Labor: | | | | |
| CareerSource Broward: | | | | |
| WIOA Youth Activities | 17.259 | None | | 494,975 |
| Total United States Department of Labor | | | | 494,975 |
| United States Department of Education: | | | | |
| Federal Supplemental Educational Opportunity Grants | 84.007 | N/A | | 149,545 |
| Federal Pell Grant Program | 84.063 | N/A | | 4,900,368 |
| Florida Department of Education: | | | | |
| Special Education Grants to States | 84.027 | 262, 263 | | 54,112,087 |
| Individuals with Disabilities Education Act/ARP Act | 84.027X | 263 | | 380,640 |
| Special Education Preschool Grants | 84.173 | 267 | | 1,472,229 |
| Individuals with Disabilities Education Act/ARP Act | 84.173X | 267 | | 19,898 |
| Subtotal United States Department of Education | | | | 61,034,767 |
| Total Clustered | | | | 174,382,332 |
| Not Clustered | | | | |
| United States Department of Agriculture: | | | | |
| Florida Department of Health: | | | | |
| Child and Adult Care Food Program | 10.558 | A-3804 | | 4,343,497 |
| Supper Program-Child and Adult Care Food Program | COVID-19,10.558 | A-3804 | | 905,158 |
| Total United States Department of Agriculture | | | | 5,248,655 |
| United States Department of Defense: | | | | |
| Army Junior Reserve Officers Training Corps | 12.UNK | N/A | | 1,907,042 |
| Air Force Junior Reserve Officers Training Corps | 12.UNK | N/A | | 193,559 |
| Marine Corps Junior Reserve Officers Training Corps | 12.UNK | N/A | | 61,971 |
| Navy Junior Reserve Officers Training Corps | 12.UNK | N/A | | 171,845 |
| Total United States Department of Defense | | | | 2,334,417 |
| United States Department of Justice: | | | | |
| Antiterrorism Emergency Reserve | 16.321 | None | | 935,246 |
| Public Safety Partnership and Community Policing Grants | 16.710 | None | | 638,756 |
| Children Exposed to Violence | 16.818 | None | | 262,463 |
| Stop School Violence | 16.839 | None | | 606,480 |
| Total United States Department of Justice | | | | 2,442,945 |

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
SCHEDULE 5
SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2022

| Federal Grantor/Pass-Through Grantor/Program Title | Catalog of Federal Domestic Assistance Number | Pass-Through Grantor Number | Amount Provided to Sub-recipients | Total Expenditures |
|--|---|-----------------------------|-----------------------------------|--------------------|
| United States Department of Education: | | | | |
| Career and Technical Education - National Programs | 84.051 | N/A | | 139,321 |
| Magnet Schools Assistance | 84.165 | N/A | | 2,842,101 |
| School Safety National Activities | 84.184 | N/A | | 311,054 |
| Teacher and School Leader Incentive Grants | 84.374 | N/A | | 3,309,359 |
| Education Stabilization Fund: | 84.425 | | | |
| Higher Education Emergency Relief Fund Student Aid Portion | 84.425E | N/A | | 3,920,008 |
| Higher Education Emergency Relief Fund Institutional Portion | 84.425F | N/A | | 4,940,457 |
| Florida Department of Education: | | | | |
| Governor's Emergency Education Relief Fund | 84.425C | 123 | | 919,613 |
| Elementary and Secondary School Emergency Relief Fund | 84.425D | 124 | | 208,341,160 |
| American Rescue Plan – Elementary and Secondary School Emergency Relief | 84.425U | 121 | | 87,814,242 |
| American Rescue Plan – Elementary and Secondary School Emergency Relief – Homeless Children and Youth | 84.425W | 122 | | 10,523 |
| Total Education Stabilization Fund: | 84.425 | | | 305,946,003 |
| Florida Department of Education: | | | | |
| Adult Education - Basic Grants to States | 84.002 | 191, 193 | | 2,799,210 |
| Title I Grants to Local Educational Agencies | 84.010 | 212, 223, 226 | | 78,825,440 |
| Migrant Education State Grant Program | 84.011 | 217 | | 109,554 |
| Career and Technical Education - Basic Grants to States | 84.048 | 161 | | 4,436,423 |
| Education for Homeless Children and Youth | 84.196 | 127 | | 147,191 |
| Charter Schools | 84.282 | 298 | | 901,884 |
| COVID-19 Charter Schools | COVID-19, 84.282 | 298 | | 571,430 |
| Total Charter Schools | 84.282 | | | 1,473,314 |
| Twenty-First Century Community Learning Centers | 84.287 | 244 | | 4,569,775 |
| English Language Acquisition State Grants | 84.365 | 102 | | 6,970,977 |
| Supporting Effective Instruction State Grants | 84.367 | 224 | | 10,474,537 |
| School Improvement Grants | 84.377 | 126 | | 225,741 |
| Student Support and Academic Enrichment Program | 84.424 | 241 | | 6,623,455 |
| Total United States Department of Education | | | | 429,203,455 |
| United States Department of Health and Human Services: | | | | |
| Head Start | 93.600 | N/A | | 17,446,267 |
| COVID-19 Head Start | COVID-19, 93.600 | N/A | | 502,503 |
| COVID-19 ARP Head Start | ARP, 93.600 | N/A | | 812,999 |
| Cooperative Agreements to Promote Adolescent Health Through School-Based HIV/STD Prevention and School-Based Surveillance | 93.079 | N/A | | 310,402 |
| COVID-19 Cooperative Agreements to Promote Adolescent Health Through School-Based HIV/STD Prevention and School-Based Surveillance | 93.079 | N/A | | 26,903 |
| Total United States Department of Health and Human Services | | | | 19,099,074 |

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
SCHEDULE 5
SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2022

| Federal Grantor/Pass-Through Grantor/Program Title | Catalog of Federal Domestic Assistance Number | Pass-Through Grantor Number | Amount Provided to Sub-recipients | Total Expenditures |
|--|---|-----------------------------|-----------------------------------|--------------------|
| United States Department of Homeland Security: | | | | |
| Disaster Grants-Public Assistance | 97.036 | None | | 468,370 |
| Total United States Department of Homeland Security | | | | 468,370 |
| Total Not Clustered | | | | 458,796,916 |
| Total Expenditures of Federal Awards | | | | 633,179,248 |

Notes:

- (1.) Basis of Presentation. The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the Federal award activity of the Broward County District School Board under programs of the Federal Government for the fiscal year ended June 30, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the District.
- (2.) Summary of Significant Accounting Policies. Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following as applicable, either the cost principles in Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* or the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.
- (3.) Indirect Cost Rate. The District has not elected to use the 10 percent de minimis cost rate allowed under the Uniform Guidance.
- (4.) Noncash Assistance - National School Lunch Program - Includes \$9,493,631.80 of donated food received during the fiscal year. Donated foods are valued at fair value as determined at the time of donation.
- (5.) Head Start. Expenditures include \$4,526,918.13 for grant number/program year 04CH011046-03 and \$12,919,348.79 for grant number/program year 04CH011046-04.
- (6.) Disaster Grants - Public Assistance (Presidentially Declared Disaster). The District incurred \$468,370 in expenditures for the Disaster Grants - Public Assistance (Presidentially Declared Disaster) grant in the 2005-06, 2016-17, and 2017-18 fiscal years.

**FLORIDA DEPARTMENT OF EDUCATION
SUPERINTENDENT'S ANNUAL FINANCIAL REPORT (ESE 145)/
REPORT OF FINANCIAL DATA TO THE COMMISSIONER OF EDUCATION (ESE 348)
DISTRICT SCHOOL BOARD OF MIAMI-DADE COUNTY
For the Fiscal Year Ended June 30, 2022**

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

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**FLORIDA DEPARTMENT OF EDUCATION
SUPERINTENDENT'S ANNUAL FINANCIAL REPORT (ESE 145)/
REPORT OF FINANCIAL DATA TO THE COMMISSIONER OF EDUCATION (ESE 348)
DISTRICT SCHOOL BOARD OF MIAMI-DADE COUNTY
For the Fiscal Year Ended June 30, 2022**

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

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

Exhibit K-1
FDOE Page 1
District Page 53
Fund 100

| | Account Number | |
|---|----------------|-------------------------|
| REVENUES | | |
| Federal Direct: | | |
| Federal Impact, Current Operations | 3121 | 50,630.00 |
| Reserve Officers Training Corps (ROTC) | 3191 | 1,870,967.15 |
| Miscellaneous Federal Direct | 3199 | |
| Total Federal Direct | 3100 | 1,921,597.15 |
| Federal Through State and Local: | | |
| Medicaid | 3202 | 11,605,186.06 |
| National Forest Funds | 3255 | |
| Federal Through Local | 3280 | |
| Miscellaneous Federal Through State | 3299 | 2,088,903.35 |
| Total Federal Through State and Local | 3200 | 13,694,089.41 |
| State: | | |
| Florida Education Finance Program (FEFP) | 3310 | 599,613,223.00 |
| Workforce Development | 3315 | 80,670,340.00 |
| Workforce Development Capitalization Incentive Grant | 3316 | |
| Workforce Education Performance Incentive | 3317 | 249,000.00 |
| Adults with Disabilities | 3318 | 1,023,275.44 |
| CO&DS Withheld for Administrative Expenditure | 3323 | 224,795.70 |
| Diagnostic and Learning Resources Centers | 3335 | |
| Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.) | 3341 | |
| State Forest Funds | 3342 | |
| State License Tax | 3343 | 216,560.57 |
| District Discretionary Lottery Funds | 3344 | |
| Categorical Programs: | | |
| Class Size Reduction Operating Funds | 3355 | 344,640,191.00 |
| Florida School Recognition Funds | 3361 | |
| Voluntary Prekindergarten Program | 3371 | 14,390,429.47 |
| Preschool Projects | 3372 | |
| Other State: | | |
| Reading Programs | 3373 | |
| Full Service Schools Programs | 3378 | |
| State Through Local | 3380 | 450,975.09 |
| Other Miscellaneous State Revenue | 3399 | 2,171,417.96 |
| Total State | 3300 | 1,043,650,208.23 |
| Local: | | |
| District School Taxes | 3411 | 1,803,992,950.23 |
| Tax Redemptions | 3421 | 45,490,014.80 |
| Payment in Lieu of Taxes | 3422 | |
| Excess Fees | 3423 | |
| Tuition | 3424 | 773,931.68 |
| Lease Revenue | 3425 | 9,192,455.72 |
| Interest on Investments | 3431 | 1,872,786.02 |
| Gain on Sale of Investments | 3432 | |
| Net Increase (Decrease) in Fair Value of Investments | 3433 | (280,711.67) |
| Gifts, Grants and Bequests | 3440 | 18,000.00 |
| Interest Income - Leases | 3445 | 134.00 |
| Student Fees: | | |
| Adult General Education Course Fees | 3461 | 1,183,669.50 |
| Postsecondary Career Certificate and Applied Technology Diploma Course Fees | 3462 | 3,848,288.16 |
| 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 | 384,828.82 |
| Other Student Fees | 3469 | |
| Other Fees: | | |
| Preschool Program Fees | 3471 | 2,755,089.20 |
| Prekindergarten Early Intervention Fees | 3472 | |
| School Age Child Care Fees | 3473 | 14,401,636.08 |
| Other School, Course and Class Fees | 3479 | 692,895.79 |
| Miscellaneous Local: | | |
| Bus Fees | 3491 | 266,304.00 |
| Transportation Services Rendered for School Activities | 3492 | 130,226.80 |
| Sale of Junk | 3493 | |
| Receipt of Federal Indirect Cost Rate | 3494 | 18,155,509.61 |
| Other Miscellaneous Local Sources | 3495 | 12,379,365.01 |
| Impact Fees | 3496 | |
| Refunds of Prior Year's Expenditures | 3497 | |
| Collections for Lost, Damaged and Sold Textbooks | 3498 | 28,275.10 |
| Receipt of Food Service Indirect Costs | 3499 | 2,484,062.70 |
| Total Local | 3400 | 1,917,769,711.55 |
| Total Revenues | 3000 | 2,977,035,606.34 |

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

For the Fiscal Year Ended June 30, 2022

Exhibit K-1

FDOE Page 2

District Page 54

| Fund 100 | | | | | | | | | |
|--|----------------|------------------|--------------------------|---------------------------|------------------------|-------------------------------|-----------------------|-----------------------|------------------|
| | Account Number | 100 Salaries | 200 Employee Benefits | 300 Purchased Services | 400 Energy Services | 500 Materials and Supplies | 600 Capital Outlay | 700 Other Expenses | Totals |
| EXPENDITURES | | | | | | | | | |
| Current: | | | | | | | | | |
| Instruction | 5000 | 1,120,588,940.51 | 412,333,093.10 | 615,604,946.60 | 214.52 | 38,956,433.37 | 13,428,783.05 | 659,499.20 | 2,201,571,910.35 |
| Student Support Services | 6100 | 95,007,938.28 | 35,572,848.48 | 5,006,434.78 | | 206,738.64 | 63,758.92 | 519.29 | 135,858,238.39 |
| Instructional Media Services | 6200 | 8,378,026.59 | 2,897,829.15 | 414,440.18 | | 37,165.19 | 44,942.73 | | 11,772,403.84 |
| Instruction and Curriculum Development Services | 6300 | 19,309,065.92 | 5,450,442.04 | 11,763,510.27 | | 810,379.82 | 216,629.36 | 2,850,653.39 | 40,400,680.80 |
| Instructional Staff Training Services | 6400 | 6,826,971.41 | 1,865,997.37 | 351,093.32 | | 244,845.85 | 21,550.00 | 565,578.00 | 9,876,035.95 |
| Instruction-Related Technology | 6500 | 25,845,586.75 | 9,224,704.92 | 384,027.75 | 39,869.69 | 110,868.03 | 10,107.40 | | 35,615,164.54 |
| Board | 7100 | 5,392,813.76 | 1,885,670.36 | 958,563.72 | 2,516.08 | 121,285.04 | 3,820.71 | 298,281.69 | 8,662,951.36 |
| General Administration | 7200 | 4,553,346.71 | 1,591,049.85 | 434,813.32 | 23,527.23 | 16,041.09 | | 720.00 | 6,619,498.20 |
| School Administration | 7300 | 126,372,130.85 | 42,412,560.95 | 675,551.88 | 8,134.47 | 1,363,726.18 | 628,543.27 | 48,100.06 | 171,508,747.66 |
| Facilities Acquisition and Construction | 7410 | 86,274.17 | 30,370.86 | 180,117.72 | 32,681.55 | 1,821.45 | 16,862.49 | 44,984,826.06 | 45,332,954.30 |
| Fiscal Services | 7500 | 7,589,743.64 | 2,692,592.33 | 1,170,486.87 | | 13,074.81 | 56,048.27 | 1,940,831.54 | 13,462,777.46 |
| Food Services | 7600 | | | | | | | | |
| Central Services | 7700 | 32,585,503.04 | 9,118,179.62 | 14,106,732.08 | 62,696.31 | 639,469.80 | 90,321.61 | 21,843.37 | 56,624,745.83 |
| Student Transportation Services | 7800 | 34,689,333.82 | 17,759,880.62 | 10,483,893.61 | 6,325,481.02 | 4,830,016.59 | 86,550.00 | 19,051.51 | 74,194,207.17 |
| Operation of Plant | 7900 | 133,057,549.49 | 65,327,771.14 | 78,646,604.29 | 62,654,074.84 | 975,167.81 | 282,085.27 | 964.06 | 340,944,216.90 |
| Maintenance of Plant | 8100 | 50,167,148.95 | 19,122,526.82 | 14,767,325.52 | 781,402.17 | 5,204,289.72 | 1,446,602.28 | 262,685.59 | 91,751,981.05 |
| Administrative Technology Services | 8200 | 665,358.22 | 230,396.69 | 535,263.28 | | 117,387.71 | | | 1,548,405.90 |
| Community Services | 9100 | 16,296,484.64 | 4,386,594.47 | 196,922.44 | | 668,294.45 | 203,019.21 | 349,417.03 | 22,100,732.24 |
| Capital Outlay: | | | | | | | | | |
| Facilities Acquisition and Construction | 7420 | | | | | | 74,571.58 | | 74,571.58 |
| Other Capital Outlay | 9300 | | | | | | 3,795,916.00 | | 3,795,916.00 |
| Debt Service: (Function 9200) | | | | | | | | | |
| Redemption of Principal | 710 | | | | | | | | |
| Interest | 720 | | | | | | | 684,163.47 | 684,163.47 |
| Total Expenditures | | 1,687,412,216.75 | 631,902,508.77 | 755,680,727.63 | 69,930,597.88 | 54,317,005.55 | 20,470,112.15 | 52,687,134.26 | 3,272,400,302.99 |
| Excess (Deficiency) of Revenues Over Expenditures | | | | | | | | | (295,364,696.65) |

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

Exhibit K-1
FDOE Page 3
District Page 55
Fund 100

| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES | Account Number | |
|--|-------------------|-----------------|
| Proceeds from Loans/Leases/Construction Agreements | 3720 | |
| Proceeds from the Sale of Capital Assets | 3730 | 419,959.76 |
| Loss Recoveries | 3740 | 913.44 |
| Transfers In: | | |
| From Debt Service Funds | 3620 | |
| From Capital Projects Funds | 3630 | 202,077,867.40 |
| From Special Revenue Funds | 3640 | |
| From Permanent Funds | 3660 | |
| From Internal Service Funds | 3670 | |
| From Enterprise Funds | 3690 | |
| Total Transfers In | 3600 | 202,077,867.40 |
| Transfers Out: (Function 9700) | | |
| To Debt Service Funds | 920 | |
| To Capital Projects Funds | 930 | |
| To Special Revenue Funds | 940 | |
| To Permanent Funds | 960 | |
| To Internal Service Funds | 970 | |
| To Enterprise Funds | 990 | |
| Total Transfers Out | 9700 | |
| Total Other Financing Sources (Uses) | | 202,498,740.60 |
| Net Change In Fund Balance | | (92,865,956.05) |
| Fund Balance, July 1, 2021 | 2800 | 395,669,339.04 |
| Adjustments to Fund Balance | 2891 | |
| Ending Fund Balance: | | |
| Nonspendable Fund Balance | 2710 | 31,310,294.56 |
| Restricted Fund Balance | 2720 | 4,465,823.00 |
| Committed Fund Balance | 2730 | |
| Assigned Fund Balance | 2740 | 98,285,523.00 |
| Unassigned Fund Balance | 2750 | 168,741,742.43 |
| Total Fund Balance, June 30, 2022 | 2700 | 302,803,382.99 |

DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - SPECIAL REVENUE
FUNDS - FOOD SERVICE

For the Fiscal Year Ended June 30, 2022

Exhibit K-2
FDOE Page 4
District Page 56
Fund 410

| | Account Number | |
|--|----------------|-----------------------|
| REVENUES | | |
| Federal: | | |
| Miscellaneous Federal Direct | 3199 | |
| Federal Through State and Local: | | |
| School Lunch Reimbursement | 3261 | 123,717,196.54 |
| School Breakfast Reimbursement | 3262 | 27,580,554.74 |
| Afterschool Snack Reimbursement | 3263 | |
| Child Care Food Program | 3264 | 15,693,470.50 |
| USDA Donated Commodities | 3265 | 14,486,881.85 |
| Cash in Lieu of Donated Foods | 3266 | 1,228,423.38 |
| Summer Food Service Program | 3267 | 2,643,126.99 |
| Fresh Fruit and Vegetable Program | 3268 | 353,767.40 |
| Other Food Services | 3269 | 32,306.00 |
| Federal Through Local | 3280 | |
| Miscellaneous Federal Through State | 3299 | 2,371,079.70 |
| Total Federal Through State and Local | 3200 | 188,106,807.10 |
| State: | | |
| School Breakfast Supplement | 3337 | 653,194.00 |
| School Lunch Supplement | 3338 | 876,469.00 |
| State Through Local | 3380 | |
| Other Miscellaneous State Revenues | 3399 | |
| Total State | 3300 | 1,529,663.00 |
| Local: | | |
| Interest on Investments | 3431 | 60,479.62 |
| Gain on Sale Of Investments | 3432 | |
| Net Increase (Decrease) in Fair Value of Investments | 3433 | (17,472.35) |
| Gifts, Grants and Bequests | 3440 | |
| Student Lunches | 3451 | |
| Student Breakfasts | 3452 | |
| Adult Breakfasts/Lunches | 3453 | |
| Student and Adult a la Carte Fees | 3454 | 110,734.33 |
| Student Snacks | 3455 | |
| Other Food Sales | 3456 | 621,105.98 |
| Other Miscellaneous Local Sources | 3495 | 15,000.00 |
| Refunds of Prior Year's Expenditures | 3497 | |
| Total Local | 3400 | 789,847.58 |
| Total Revenues | 3000 | 190,426,317.68 |

ESE 348

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

For the Fiscal Year Ended June 30, 2022

Exhibit K-2
FDOE Page 5
District Page 57

Fund 410

| | Account Number | |
|--|----------------|-----------------------|
| EXPENDITURES (Function 7600/9300) | | |
| Salaries | 100 | 43,116,043.53 |
| Employee Benefits | 200 | 23,767,381.69 |
| Purchased Services | 300 | 5,193,761.89 |
| Energy Services | 400 | 7,516,136.03 |
| Materials and Supplies | 500 | 73,395,875.79 |
| Capital Outlay | 600 | 246,251.05 |
| Other | 700 | 2,606,303.01 |
| Other Capital Outlay (Function 9300) | 600 | 835,664.15 |
| Total Expenditures | | 156,677,417.14 |
| Excess (Deficiency) of Revenues Over Expenditures | | 33,748,900.54 |
| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES | | |
| Proceeds from Loans/Leases/Construction Agreements | 3720 | |
| Proceeds from the 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 | |
| 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 | |
| To Enterprise Funds | 990 | |
| Total Transfers Out | 9700 | |
| Total Other Financing Sources (Uses) | | |
| Net Change in Fund Balance | | 33,748,900.54 |
| Fund Balance, July 1, 2021 | 2800 | 22,733,591.79 |
| Adjustments to Fund Balance | 2891 | |
| Ending Fund Balance: | | |
| Nonspendable Fund Balance | 2710 | 3,836,500.53 |
| Restricted Fund Balance | 2720 | 52,645,991.80 |
| Committed Fund Balance | 2730 | |
| Assigned Fund Balance | 2740 | |
| Unassigned Fund Balance | 2750 | |
| Total Fund Balance, June 30, 2022 | 2700 | 56,482,492.33 |

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

For the Fiscal Year Ended June 30, 2022

Exhibit K-3
FDOE Page 6
District Page 58
Fund 420

| | Account Number | |
|--|-------------------|----------------|
| REVENUES | | |
| Federal Direct: | | |
| Head Start | 3130 | |
| Workforce Innovation and Opportunity Act (WIOA) | 3170 | |
| Community Action Programs | 3180 | |
| Reserve Officers Training Corps (ROTC) | 3191 | |
| Pell Grants | 3192 | 4,274,722.56 |
| Miscellaneous Federal Direct | 3199 | 11,802,261.84 |
| Total Federal Direct | 3100 | 16,076,984.40 |
| Federal Through State and Local: | | |
| Career and Technical Education | 3201 | 6,347,705.45 |
| Medicaid | 3202 | |
| Individuals with Disabilities Education Act (IDEA) | 3230 | 74,250,404.87 |
| Workforce Innovation and Opportunity Act: | | |
| Adult General Education | 3221 | 3,752,633.02 |
| English Literacy and Civics Education | 3222 | 1,452,971.54 |
| Adult Migrant Education | 3223 | |
| Other WIOA Programs | 3224 | |
| ESSA-Elementary and Secondary Education Act: | | |
| Elementary and Secondary Education Act - Title I | 3240 | 146,130,894.15 |
| Teacher and Principal Training and Recruiting - Title II, Part A | 3225 | 14,029,037.04 |
| Math and Science Partnerships - Title II, Part B | 3226 | |
| Language Instruction - Title III | 3241 | 10,933,988.24 |
| Twenty-First Century Schools - Title IV | 3242 | 12,760,473.66 |
| Federal Through Local | 3280 | 17,685,268.79 |
| Emergency Immigrant Education Program | 3293 | |
| Miscellaneous Federal Through State | 3299 | 4,994,547.83 |
| Total Federal Through State and Local | 3200 | 292,337,924.59 |
| State: | | |
| State Through Local | 3380 | |
| Other Miscellaneous State Revenues | 3399 | |
| Total State | 3300 | |
| Local: | | |
| Interest on Investments | 3431 | |
| Gain on Sale of Investments | 3432 | |
| Net Increase (Decrease) in Fair Value of Investments | 3433 | |
| Gifts, Grants and Bequests | 3440 | 1,074,584.20 |
| Adult General Education Course Fees | 3461 | 84,170.60 |
| Sale of Junk | 3493 | |
| Other Miscellaneous Local Sources | 3495 | 2,833,547.33 |
| Refunds of Prior Year's Expenditures | 3497 | |
| Total Local | 3400 | 3,992,302.13 |
| Total Revenues | 3000 | 312,407,211.12 |

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

Exhibit K-3
FDOE Page 7
District Page 59
Fund 420

| | Account Number | 100 Salaries | 200 Employee Benefits | 300 Purchased Services | 400 Energy Services | 500 Materials and Supplies | 600 Capital Outlay | 700 Other Expenses | Totals |
|--|----------------|-----------------|--------------------------|---------------------------|------------------------|-------------------------------|-----------------------|-----------------------|----------------|
| EXPENDITURES | | | | | | | | | |
| Current: | | | | | | | | | |
| Instruction | 5000 | 78,469,153.43 | 27,948,741.20 | 39,841,085.84 | | 6,212,243.53 | 16,566,439.14 | 6,276,768.82 | 175,314,431.96 |
| Student Support Services | 6100 | 21,345,203.54 | 8,721,452.33 | 1,428,855.24 | 5,522.26 | 428,041.56 | 38,649.37 | | 31,967,724.30 |
| Instructional Media Services | 6200 | 1,337,033.12 | 512,858.38 | 558,790.57 | | 171,267.37 | 420,365.77 | | 3,000,315.21 |
| Instruction and Curriculum Development Services | 6300 | 20,267,593.40 | 7,990,435.65 | 2,027,871.65 | 24,836.08 | 979,544.27 | 602,233.53 | 12,971.30 | 31,905,485.88 |
| Instructional Staff Training Services | 6400 | 26,287,167.45 | 10,208,889.60 | 5,009,636.77 | | 206,218.23 | 25,460.52 | 210,011.14 | 41,947,383.71 |
| Instruction-Related Technology | 6500 | 33,000.00 | 6,940.31 | 4,448,795.44 | | | 847,994.05 | | 5,336,729.80 |
| Board | 7100 | | | | | | | | |
| General Administration | 7200 | 110,429.10 | 32,576.91 | | | | | 5,332,274.00 | 5,475,280.01 |
| School Administration | 7300 | 50,806.31 | 7,567.24 | | | | | | 58,373.55 |
| Facilities Acquisition and Construction | 7410 | | | | | | 179,768.29 | | 179,768.29 |
| Fiscal Services | 7500 | | | | | | | | |
| Food Services | 7600 | | | | | | | | |
| Central Services | 7700 | 711,305.64 | 225,218.91 | 3,273,257.60 | | 1,293.94 | 2,317.34 | | 4,213,393.43 |
| Student Transportation Services | 7800 | 5,556,456.93 | 3,964,017.61 | 971,005.96 | | 14,781.75 | | | 10,506,262.25 |
| Operation of Plant | 7900 | 294,897.49 | 60,662.83 | | | | 4,267.64 | | 359,827.96 |
| Maintenance of Plant | 8100 | | | | | | | | |
| Administrative Technology Services | 8200 | | | | | | | | |
| Community Services | 9100 | 26,668.70 | 3,606.63 | 247,703.43 | | 5,603.59 | | 6,289.00 | 289,871.35 |
| Capital Outlay: | | | | | | | | | |
| Facilities Acquisition and Construction | 7420 | | | | | | | | |
| Other Capital Outlay | 9300 | | | | | | 1,852,363.42 | | 1,852,363.42 |
| Total Expenditures | | 154,489,715.11 | 59,682,967.60 | 57,807,002.50 | 30,358.34 | 8,018,994.24 | 20,539,859.07 | 11,838,314.26 | 312,407,211.12 |
| Excess (Deficiency) of Revenues over Expenditures | | | | | | | | | |
| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES | | | | | | | | | |
| Proceeds from Loans/Leases/Construction Agreements | 3720 | | | | | | | | |
| Proceeds from the 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 | | | | | | | | |
| 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 | | | | | | | | |
| Total Other Financing Sources (Uses) | | | | | | | | | |
| Net Change in Fund Balance | | | | | | | | | |
| Fund Balance, July 1, 2021 | 2800 | | | | | | | | |
| Adjustments to Fund Balance | 2891 | | | | | | | | |
| Ending Fund Balance: | | | | | | | | | |
| Nonspendable Fund Balance | 2710 | | | | | | | | |
| Restricted Fund Balance | 2720 | | | | | | | | |
| Committed Fund Balance | 2730 | | | | | | | | |
| Assigned Fund Balance | 2740 | | | | | | | | |
| Unassigned Fund Balance | 2750 | | | | | | | | |
| Total Fund Balance, June 30, 2022 | 2700 | | | | | | | | |

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

Exhibit K-4
 FDOE Page 8
 District Page 60
Funds 440

| REVENUES | Account Number | Elem. & Sec. School Emergency Relief (ESSER) 441 | Other CARES Act Relief Fund (Including GEER) 442 | Elem. & Sec. School Emergency Relief (ESSER II) 443 | Other CRRSA Act Relief Fund (Including GEER II) 444 | Elem. & Sec. School Emergency Relief (ESSER III) 445 | Other ARP Act Relief Fund 446 | Totals |
|---|-------------------|--|---|--|--|---|-------------------------------------|-----------------------|
| Federal Direct: | | | | | | | | |
| Miscellaneous Federal Direct | 3199 | | 10,632,456.86 | | | | 4,384,959.24 | 15,017,416.10 |
| Total Federal Direct: | 3100 | | 10,632,456.86 | | | | 4,384,959.24 | 15,017,416.10 |
| Federal Through State and Local: | | | | | | | | |
| Education Stabilization Funds - K-12 | 3271 | 16,376,300.52 | 1,229,931.77 | 156,368,787.65 | | 148,934,900.31 | 11,909.32 | 322,921,829.57 |
| Education Stabilization Funds - Workforce | 3272 | | | | | | 69,123.83 | 69,123.83 |
| Education Stabilization Funds - VPK | 3273 | | | | | | 105,530.63 | 105,530.63 |
| Federal Through Local | 3280 | | | | 4,661,045.48 | | 151,594.86 | 4,812,640.34 |
| Miscellaneous Federal Through State | 3299 | | | | | 21,700,206.16 | | 21,700,206.16 |
| Total Federal Through State and Local | 3200 | 16,376,300.52 | 1,229,931.77 | 156,368,787.65 | 4,661,045.48 | 170,635,106.47 | 338,158.64 | 349,609,330.53 |
| Local: | | | | | | | | |
| Other Miscellaneous Local Sources | 3495 | | | | | | 70,000.00 | 70,000.00 |
| Total Local | 3400 | | | | | | 70,000.00 | 70,000.00 |
| Total Revenues | 3000 | 16,376,300.52 | 11,862,388.63 | 156,368,787.65 | 4,661,045.48 | 170,635,106.47 | 4,793,117.88 | 364,696,746.63 |

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DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY

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

For the Fiscal Year Ended June 30, 2022

| EXPENDITURES | Account Number | 100 | 200 | 300 | 400 | 500 | 600 | 700 | Totals |
|--|----------------|--------------|-------------------|--------------------|-----------------|------------------------|----------------|------------|---------------|
| | | Salaries | Employee Benefits | Purchased Services | Energy Services | Materials and Supplies | Capital Outlay | Other | |
| Current: | | | | | | | | | |
| Instruction | 5000 | 17,492.95 | | 6,499,008.33 | | 1,899,666.92 | 3,390,666.77 | | 11,806,834.97 |
| Student Support Services | 6100 | | | 244,000.50 | | 164,466.25 | 333.90 | | 408,800.65 |
| Instructional Media Services | 6200 | | | | | | | | |
| Instruction and Curriculum Development Services | 6300 | 7,079.99 | 1,491.02 | | | | | | 8,571.01 |
| Instructional Staff Training Services | 6400 | 1,329,722.87 | 128,711.56 | 531,214.50 | | 1,851.23 | 14,409.47 | | 2,005,909.63 |
| Instruction-Related Technology | 6500 | | | 80,860.88 | | | 349,002.08 | | 429,862.96 |
| Board | 7100 | | | | | | | | |
| General Administration | 7200 | 228,194.18 | 78,617.76 | | | | 4,527.78 | 160,247.51 | 471,587.23 |
| School Administration | 7300 | | | | | | | | |
| Facilities Acquisition and Construction | 7410 | | | | | | | | |
| Fiscal Services | 7500 | | | | | | | | |
| Food Services | 7600 | | | | | | | | |
| Central Services | 7700 | 15,919.10 | 5,339.56 | | | | | | 21,258.66 |
| Student Transportation Services | 7800 | | | | | | | | |
| Operation of Plant | 7900 | | | 58,552.80 | | | | | 58,552.80 |
| Maintenance of Plant | 8100 | | | | | | | | |
| Administrative Technology Services | 8200 | | | | | | | | |
| Community Services | 9100 | | | | | | | | |
| Capital Outlay: | | | | | | | | | |
| Facilities Acquisition and Construction | 7420 | | | | | | | | |
| Other Capital Outlay | 9300 | | | | | | 1,164,922.61 | | 1,164,922.61 |
| Total Expenditures | | 1,598,409.09 | 214,159.90 | 7,413,637.01 | | 2,065,984.40 | 4,923,862.61 | 160,247.51 | 16,376,300.52 |
| Excess (Deficiency) of Revenues over Expenditures | | | | | | | | | |
| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES | Account Number | | | | | | | | |
| Proceeds from Loans/Leases/Construction Agreements | 3720 | | | | | | | | |
| Proceeds from the 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 | | | | | | | | |
| 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 | | | | | | | | |
| Total Other Financing Sources (Uses) | | | | | | | | | |
| Net Change in Fund Balance | | | | | | | | | |
| Fund Balance, July 1, 2021 | 2800 | | | | | | | | |
| Adjustments to Fund Balance | 2891 | | | | | | | | |
| Ending Fund Balance: | | | | | | | | | |
| Nonspendable Fund Balance | 2710 | | | | | | | | |
| Restricted Fund Balance | 2720 | | | | | | | | |
| Committed Fund Balance | 2730 | | | | | | | | |
| Assigned Fund Balance | 2740 | | | | | | | | |
| Unassigned Fund Balance | 2750 | | | | | | | | |
| Total Fund Balance, June 30, 2022 | 2700 | | | | | | | | |

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

| EXPENDITURES | Account Number | 100 | 200 | 300 | 400 | 500 | 600 | 700 | Totals |
|--|----------------|-------------------|-------------------|--------------------|-----------------|------------------------|---------------------|---------------------|----------------------|
| | | Salaries | Employee Benefits | Purchased Services | Energy Services | Materials and Supplies | Capital Outlay | Other | |
| Current: | | | | | | | | | |
| Instruction | 5000 | 834,248.60 | 213,231.20 | 465,169.56 | | 665,552.47 | 1,841,521.44 | 5,149,633.93 | 9,169,357.20 |
| Student Support Services | 6100 | | | 20,254.69 | | 50,341.71 | | | 70,596.40 |
| Instructional Media Services | 6200 | | | | | | | | |
| Instruction and Curriculum Development Services | 6300 | 3,684.62 | 768.95 | | | | | | 4,453.57 |
| Instructional Staff Training Services | 6400 | | | | | | | | |
| Instruction-Related Technology | 6500 | | | | | | | | |
| Board | 7100 | | | | | | | | |
| General Administration | 7200 | | | | | | | 49,085.98 | 49,085.98 |
| School Administration | 7300 | 22,657.36 | 4,720.06 | | | | | | 27,377.42 |
| Facilities Acquisition and Construction | 7410 | | | | | | | | |
| Fiscal Services | 7500 | | | | | | | | |
| Food Services | 7600 | | | | | | | | |
| Central Services | 7700 | | | | | | | | |
| Student Transportation Services | 7800 | | | | | | | | |
| Operation of Plant | 7900 | 93,018.49 | 20,317.38 | 3,574.34 | | 42,780.88 | 54,671.30 | | 214,362.39 |
| Maintenance of Plant | 8100 | | | | | | | | |
| Administrative Technology Services | 8200 | | | | | | | | |
| Community Services | 9100 | | | | | | | | |
| Capital Outlay: | | | | | | | | | |
| Facilities Acquisition and Construction | 7420 | | | | | | | | |
| Other Capital Outlay | 9300 | | | | | | 2,327,155.67 | | 2,327,155.67 |
| Total Expenditures | | 953,609.07 | 239,037.59 | 488,998.59 | | 758,675.06 | 4,223,348.41 | 5,198,719.91 | 11,862,388.63 |
| Excess (Deficiency) of Revenues over Expenditures | | | | | | | | | |
| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES | Account Number | | | | | | | | |
| Proceeds from Loans/Leases/Construction Agreements | 3720 | | | | | | | | |
| Proceeds from the 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 | | | | | | | | |
| 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 | | | | | | | | |
| Total Other Financing Sources (Uses) | | | | | | | | | |
| Net Change in Fund Balance | | | | | | | | | |
| Fund Balance, July 1, 2021 | 2800 | | | | | | | | |
| Adjustments to Fund Balance | 2891 | | | | | | | | |
| Ending Fund Balance: | | | | | | | | | |
| Nonspendable Fund Balance | 2710 | | | | | | | | |
| Restricted Fund Balance | 2720 | | | | | | | | |
| Committed Fund Balance | 2730 | | | | | | | | |
| Assigned Fund Balance | 2740 | | | | | | | | |
| Unassigned Fund Balance | 2750 | | | | | | | | |
| Total Fund Balance, June 30, 2022 | 2700 | | | | | | | | |

DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY

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

For the Fiscal Year Ended June 30, 2022

Fund 443

| EXPENDITURES | Account Number | 100 | 200 | 300 | 400 | 500 | 600 | 700 | Totals |
|--|----------------|---------------|-------------------|--------------------|-----------------|------------------------|----------------|--------------|----------------|
| | | Salaries | Employee Benefits | Purchased Services | Energy Services | Materials and Supplies | Capital Outlay | Other | |
| Current: | | | | | | | | | |
| Instruction | 5000 | 26,376,677.98 | 6,431,429.26 | 16,413,709.59 | | 55,909,182.40 | 10,079,018.64 | | 115,210,017.87 |
| Student Support Services | 6100 | 2,674,772.89 | 753,102.44 | 5,992,141.29 | | | | | 9,420,016.62 |
| Instructional Media Services | 6200 | | | | | | | | |
| Instruction and Curriculum Development Services | 6300 | 3,550,282.95 | 551,933.44 | 687,850.04 | | | | | 4,790,066.43 |
| Instructional Staff Training Services | 6400 | | | | | | | | |
| Instruction-Related Technology | 6500 | 4,305.00 | 889.42 | 8,172,432.12 | | | 420,721.33 | | 8,598,347.87 |
| Board | 7100 | | | | | | | | |
| General Administration | 7200 | 321,703.08 | 114,144.18 | 15,000.00 | | 14,449.46 | 1,659.00 | 6,437,133.15 | 6,904,088.87 |
| School Administration | 7300 | | | | | | | | |
| Facilities Acquisition and Construction | 7410 | | | | | | 15,782.43 | | 15,782.43 |
| Fiscal Services | 7500 | | | | | | | | |
| Food Services | 7600 | | | | | | | | |
| Central Services | 7700 | 1,388.55 | 362.28 | | | | | | 1,750.83 |
| Student Transportation Services | 7800 | 850,206.07 | 729,216.80 | 99,422.71 | 239,402.66 | | | | 1,918,248.24 |
| Operation of Plant | 7900 | 5,883,539.55 | 1,436,201.78 | | | | | | 7,319,741.33 |
| Maintenance of Plant | 8100 | | | | | | | | |
| Administrative Technology Services | 8200 | | | | | | | | |
| Community Services | 9100 | | | | | | | | |
| Capital Outlay: | | | | | | | | | |
| Facilities Acquisition and Construction | 7420 | | | | | | | | |
| Other Capital Outlay | 9300 | | | | | | 2,190,727.16 | | 2,190,727.16 |
| Total Expenditures | | 39,662,876.07 | 10,017,279.60 | 31,380,555.75 | 239,402.66 | 55,923,631.86 | 12,707,908.56 | 6,437,133.15 | 156,368,787.65 |
| Excess (Deficiency) of Revenues over Expenditures | | | | | | | | | |
| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES | Account Number | | | | | | | | |
| Proceeds from Loans/Leases/Construction Agreements | 3720 | | | | | | | | |
| Proceeds from the 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 | | | | | | | | |
| 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 | | | | | | | | |
| Total Other Financing Sources (Uses) | | | | | | | | | |
| Net Change in Fund Balance | | | | | | | | | |
| Fund Balance, July 1, 2021 | 2800 | | | | | | | | |
| Adjustments to Fund Balance | 2891 | | | | | | | | |
| Ending Fund Balance: | | | | | | | | | |
| Nonspendable Fund Balance | 2710 | | | | | | | | |
| Restricted Fund Balance | 2720 | | | | | | | | |
| Committed Fund Balance | 2730 | | | | | | | | |
| Assigned Fund Balance | 2740 | | | | | | | | |
| Unassigned Fund Balance | 2750 | | | | | | | | |
| Total Fund Balance, June 30, 2022 | 2700 | | | | | | | | |

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

| EXPENDITURES | Account Number | 100 | 200 | 300 | 400 | 500 | 600 | 700 | Totals |
|--|----------------|--------------|-------------------|--------------------|-----------------|------------------------|----------------|-------|--------------|
| | | Salaries | Employee Benefits | Purchased Services | Energy Services | Materials and Supplies | Capital Outlay | Other | |
| Current: | | | | | | | | | |
| Instruction | 5000 | 2,655,837.67 | 583,259.85 | 1,160.88 | | 60,140.58 | 1,773.00 | | 3,302,171.98 |
| Student Support Services | 6100 | | | | | | | | |
| Instructional Media Services | 6200 | | | | | | | | |
| Instruction and Curriculum Development Services | 6300 | 4,351.63 | 918.23 | | | | 3,024.00 | | 8,293.86 |
| Instructional Staff Training Services | 6400 | | | | | | | | |
| Instruction-Related Technology | 6500 | | | | | | | | |
| Board | 7100 | | | | | | | | |
| General Administration | 7200 | | | | | | | | |
| School Administration | 7300 | | | | | | | | |
| Facilities Acquisition and Construction | 7410 | | | | | | | | |
| Fiscal 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 | 1,105,394.64 | 245,185.00 | | | | | | 1,350,579.64 |
| Capital Outlay: | | | | | | | | | |
| Facilities Acquisition and Construction | 7420 | | | | | | | | |
| Other Capital Outlay | 9300 | | | | | | | | |
| Total Expenditures | | 3,765,583.94 | 829,363.08 | 1,160.88 | | 60,140.58 | 4,797.00 | | 4,661,045.48 |
| Excess (Deficiency) of Revenues over Expenditures | | | | | | | | | |
| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES | Account Number | | | | | | | | |
| Proceeds from Loans/Leases/Construction Agreements | 3720 | | | | | | | | |
| Proceeds from the 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 | | | | | | | | |
| 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 | | | | | | | | |
| Total Other Financing Sources (Uses) | | | | | | | | | |
| Net Change in Fund Balance | | | | | | | | | |
| Fund Balance, July 1, 2021 | 2800 | | | | | | | | |
| Adjustments to Fund Balance | 2891 | | | | | | | | |
| Ending Fund Balance: | | | | | | | | | |
| Nonspendable Fund Balance | 2710 | | | | | | | | |
| Restricted Fund Balance | 2720 | | | | | | | | |
| Committed Fund Balance | 2730 | | | | | | | | |
| Assigned Fund Balance | 2740 | | | | | | | | |
| Unassigned Fund Balance | 2750 | | | | | | | | |
| Total Fund Balance, June 30, 2022 | 2700 | | | | | | | | |

DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III)

For the Fiscal Year Ended June 30, 2022

Fund 445

| EXPENDITURES | Account Number | 100 | 200 | 300 | 400 | 500 | 600 | 700 | Totals |
|--|----------------|---------------|-------------------|--------------------|-----------------|------------------------|----------------|--------------|----------------|
| | | Salaries | Employee Benefits | Purchased Services | Energy Services | Materials and Supplies | Capital Outlay | Other | |
| Current: | | | | | | | | | |
| Instruction | 5000 | 40,820,481.39 | 7,777,510.53 | 5,618,792.22 | | 18,414,023.94 | 17,470,932.61 | 65,027.00 | 90,166,767.69 |
| Student Support Services | 6100 | 8,146,935.16 | 1,953,925.65 | 8,694,647.42 | | 98,951.85 | | | 18,894,460.08 |
| Instructional Media Services | 6200 | 76,562.62 | 8,740.89 | | | | | | 85,303.51 |
| Instruction and Curriculum Development Services | 6300 | 2,382,025.76 | 788,181.75 | 3,308.00 | | 40,121.03 | 1,786.02 | | 3,215,422.56 |
| Instructional Staff Training Services | 6400 | 12,552,872.79 | 2,980,171.37 | 585,536.94 | | 87,385.37 | 3,332.43 | | 16,209,298.90 |
| Instruction-Related Technology | 6500 | 580,825.42 | 60,718.44 | 3,050.10 | | | | | 644,593.96 |
| Board | 7100 | 23,400.00 | 2,211.22 | | | | | | 25,611.22 |
| General Administration | 7200 | 407,913.34 | 125,837.30 | 124,306.00 | | | | 6,170,215.02 | 6,828,271.66 |
| School Administration | 7300 | 2,166,551.86 | 388,273.03 | | | | | | 2,554,824.89 |
| Facilities Acquisition and Construction | 7410 | 68,054.63 | 8,080.04 | | | 1,203,215.94 | 5,021,429.03 | | 6,300,779.64 |
| Fiscal Services | 7500 | 72,024.77 | 7,790.71 | | | | | | 79,815.48 |
| Food Services | 7600 | 975,433.50 | 99,967.65 | | | | | | 1,075,401.15 |
| Central Services | 7700 | 314,452.10 | 31,397.18 | | | | 8,142.80 | | 353,992.08 |
| Student Transportation Services | 7800 | 3,374,069.10 | 723,183.33 | 688,024.46 | | 57,038.82 | 50,875.92 | | 4,893,191.63 |
| Operation of Plant | 7900 | 2,703,416.42 | 439,730.47 | 19,991.70 | | 1,943,710.14 | 17,213.47 | | 5,124,062.20 |
| Maintenance of Plant | 8100 | 1,280,593.42 | 126,893.07 | | | | | | 1,407,486.49 |
| Administrative Technology Services | 8200 | 3,865.00 | 435.33 | | | | | | 4,300.33 |
| Community Services | 9100 | 193,336.94 | 33,360.37 | | | | | | 226,697.31 |
| Capital Outlay: | | | | | | | | | |
| Facilities Acquisition and Construction | 7420 | | | | | | 7,927,589.84 | | 7,927,589.84 |
| Other Capital Outlay | 9300 | | | | | | 4,617,235.85 | | 4,617,235.85 |
| Total Expenditures | | 76,142,814.22 | 15,556,408.33 | 15,737,656.84 | | 21,844,447.09 | 35,118,537.97 | 6,235,242.02 | 170,635,106.47 |
| Excess (Deficiency) of Revenues over Expenditures | | | | | | | | | |
| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES | Account Number | | | | | | | | |
| Proceeds from Loans/Leases/Construction Agreements | 3720 | | | | | | | | |
| Proceeds from the 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 | | | | | | | | |
| 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 | | | | | | | | |
| Total Other Financing Sources (Uses) | | | | | | | | | |
| Net Change in Fund Balance | | | | | | | | | |
| Fund Balance, July 1, 2021 | 2800 | | | | | | | | |
| Adjustments to Fund Balance | 2891 | | | | | | | | |
| Ending Fund Balance: | | | | | | | | | |
| Nonspendable Fund Balance | 2710 | | | | | | | | |
| Restricted Fund Balance | 2720 | | | | | | | | |
| Committed Fund Balance | 2730 | | | | | | | | |
| Assigned Fund Balance | 2740 | | | | | | | | |
| Unassigned Fund Balance | 2750 | | | | | | | | |
| Total Fund Balance, June 30, 2022 | 2700 | | | | | | | | |

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

| EXPENDITURES | Account Number | 100 | 200 | 300 | 400 | 500 | 600 | 700 | Totals |
|--|----------------|------------|-------------------|--------------------|-----------------|------------------------|----------------|----------|--------------|
| | | Salaries | Employee Benefits | Purchased Services | Energy Services | Materials and Supplies | Capital Outlay | Other | |
| Current: | | | | | | | | | |
| Instruction | 5000 | 193,903.83 | 75,069.10 | 6,396.50 | | | | | 275,369.43 |
| Student Support Services | 6100 | 21,624.41 | 4,482.15 | 10,384.95 | | 6,834.43 | | | 43,325.94 |
| Instructional Media Services | 6200 | | | 70,000.00 | | | | | 70,000.00 |
| Instruction and Curriculum Development Services | 6300 | | | | | | | | |
| Instructional Staff Training Services | 6400 | 11,063.00 | 846.32 | | | | | | 11,909.32 |
| Instruction-Related Technology | 6500 | | | 4,384,959.24 | | | | | 4,384,959.24 |
| Board | 7100 | | | | | | | | |
| General Administration | 7200 | | | | | | | 6,553.95 | 6,553.95 |
| School Administration | 7300 | | | | | | | | |
| Facilities Acquisition and Construction | 7410 | | | | | | 180.00 | | 180.00 |
| Fiscal 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: | | | | | | | | | |
| Facilities Acquisition and Construction | 7420 | | | | | | 820.00 | | 820.00 |
| Other Capital Outlay | 9300 | | | | | | | | |
| Total Expenditures | | 226,591.24 | 80,397.57 | 4,471,740.69 | | 6,834.43 | 1,000.00 | 6,553.95 | 4,793,117.88 |
| Excess (Deficiency) of Revenues over Expenditures | | | | | | | | | |
| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES | Account Number | | | | | | | | |
| Proceeds from Loans/Leases/Construction Agreements | 3720 | | | | | | | | |
| Proceeds from the 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 | | | | | | | | |
| 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 | | | | | | | | |
| Total Other Financing Sources (Uses) | | | | | | | | | |
| Net Change in Fund Balance | | | | | | | | | |
| Fund Balance, July 1, 2021 | 2800 | | | | | | | | |
| Adjustments to Fund Balance | 2891 | | | | | | | | |
| Ending Fund Balance: | | | | | | | | | |
| Nonspendable Fund Balance | 2710 | | | | | | | | |
| Restricted Fund Balance | 2720 | | | | | | | | |
| Committed Fund Balance | 2730 | | | | | | | | |
| Assigned Fund Balance | 2740 | | | | | | | | |
| Unassigned Fund Balance | 2750 | | | | | | | | |
| Total Fund Balance, June 30, 2022 | 2700 | | | | | | | | |

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

| REVENUES | Account Number | | | | | | | | |
|--|----------------|----------|-------------------|--------------------|-----------------|------------------------|----------------|---------------|---------------|
| Federal Through State and Local: | | | | | | | | | |
| Federal Through Local | 3280 | | | | | | | | |
| Miscellaneous Federal Through Local | 3299 | | | | | | | | |
| Total Federal Through State and Local | 3200 | | | | | | | | |
| State: | | | | | | | | | |
| Other Miscellaneous State Revenues | 3399 | | | | | | | | |
| Local: | | | | | | | | | |
| Interest on Investments | 3431 | | | | | | | 1,445.80 | |
| Gain on Sale of Investments | 3432 | | | | | | | | |
| Net Increase (Decrease) in Fair Value of Investments | 3433 | | | | | | | (279.83) | |
| Gifts, Grants and Bequests | 3440 | | | | | | | 59,618.52 | |
| Other Miscellaneous Local Sources | 3495 | | | | | | | 15,856,726.46 | |
| Total Local | 3400 | | | | | | | 15,917,510.95 | |
| Total Revenues | 3000 | | | | | | | 15,917,510.95 | |
| EXPENDITURES | Account Number | 100 | 200 | 300 | 400 | 500 | 600 | 700 | Totals |
| | | Salaries | Employee Benefits | Purchased Services | Energy Services | Materials and Supplies | Capital Outlay | Other | |
| Current: | | | | | | | | | |
| Instruction | 5000 | | | 346,508.86 | | 2,695,076.25 | 24,026.12 | 1,700,886.97 | 4,766,498.20 |
| Student Support Services | 6100 | | | 489,094.80 | | 1,174,597.80 | 124,263.66 | 7,926,408.88 | 9,714,365.14 |
| Instructional Media Services | 6200 | | | | | 678,885.42 | 9,372.39 | 6,693.15 | 694,950.96 |
| Instruction and Curriculum Development Services | 6300 | | | | | | | | |
| Instructional Staff Training Services | 6400 | | | | | | | | |
| Instruction-Related Technology | 6500 | | | | | | | | |
| School Board | 7100 | | | | | | | | |
| General Administration | 7200 | | | | | | | | |
| School Administration | 7300 | | | | | | | | |
| Facilities Acquisition and Construction | 7410 | | | | | | | | |
| Fiscal Services | 7500 | | | | | | | | |
| Food Services | 7600 | | | | | | | | |
| Central Services | 7700 | | | | | | | | |
| Student Transportation Services | 7800 | | | 778,303.87 | | | | | 778,303.87 |
| Operation of Plant | 7900 | | | 43,376.04 | | | 17,080.00 | 7,762.50 | 68,218.54 |
| Maintenance of Plant | 8100 | | | | | | | | |
| Administrative Technology Services | 8200 | | | | | | | | |
| Community Services | 9100 | | | 82,281.58 | | | | | 82,281.58 |
| Capital Outlay: | | | | | | | | | |
| Facilities Acquisition and Construction | 7420 | | | | | | | | |
| Other Capital Outlay | 9300 | | | | | | | | |
| Total Expenditures | | | | 1,739,565.15 | | 4,548,559.47 | 174,742.17 | 9,641,751.50 | 16,104,618.29 |
| Excess (Deficiency) of Revenues Over Expenditures | | | | | | | | | (187,107.34) |
| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES | | | | | | | | | |
| 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 | | | | | | | | |
| 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 | | | | | | | | |
| To Enterprise Funds | 990 | | | | | | | | |
| Total Transfers Out | 9700 | | | | | | | | |
| Total Other Financing Sources (Uses) | | | | | | | | | |
| Net Change in Fund Balance | | | | | | | | | (187,107.34) |
| Fund Balance, July 1, 2021 | 2800 | | | | | | | | 10,771,123.92 |
| Adjustments to Fund Balance | 2891 | | | | | | | | |
| Ending Fund Balance: | | | | | | | | | |
| Nonspendable Fund Balance | 2710 | | | | | | | | |
| Restricted Fund Balance | 2720 | | | | | | | | 10,584,016.58 |
| Committed Fund Balance | 2730 | | | | | | | | |
| Assigned Fund Balance | 2740 | | | | | | | | |
| Unassigned Fund Balance | 2750 | | | | | | | | |
| Total Fund Balance, June 30, 2022 | 2700 | | | | | | | | 10,584,016.58 |

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

| | Account Number | SBE/COBI Bonds (210) | Special Act Bonds (220) | Section 1011.14/1011.15 F.S. Loans (230) | Motor Vehicle Revenue Bonds (240) | District Bonds (250) | Other Debt Service (290) | ARRA Economic Stimulus Debt Service (299) | Totals |
|---|----------------|----------------------------|-------------------------------|--|---|----------------------------|--------------------------------|---|------------------|
| REVENUES | | | | | | | | | |
| Federal: | | | | | | | | | |
| Miscellaneous Federal Direct | 3199 | | | | | | | | |
| Miscellaneous Federal Through State | 3299 | | | | | | | | |
| State: | | | | | | | | | |
| CO & DS Withheld for SBE/COBI Bonds | 3322 | 1,404,709.43 | | | | | | | 1,404,709.43 |
| SBE/COBI Bond Interest | 3326 | 117.83 | | | | | | | 117.83 |
| Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.) | 3341 | | | | | | | | |
| Other Miscellaneous State Revenue | 3399 | | | | | | | | |
| Total State Sources | 3300 | 1,404,827.26 | | | | | | | 1,404,827.26 |
| Local: | | | | | | | | | |
| District Debt Service Taxes | 3412 | | | | | 60,934,271.16 | | | 60,934,271.16 |
| County Local Sales Tax | 3418 | | | | | | | | |
| School District Local Sales Tax | 3419 | | | | | | | | |
| Tax Redemptions | 3421 | | | | | 1,536,536.45 | | | 1,536,536.45 |
| Payments in Lieu of Taxes | 3422 | | | | | | | | |
| Excess Fees | 3423 | | | | | | | | |
| Interest on Investments | 3431 | | | | | 98,012.46 | 97,403.94 | 147.65 | 195,564.05 |
| Gain on Sale of Investments | 3432 | | | | | | | | |
| Net Increase (Decrease) in Fair Value of Investments | 3433 | | | | | (18,369.30) | (1,373,453.96) | (8,526,806.03) | (9,918,629.29) |
| Gifts, Grants, and Bequests | 3440 | | | | | | | | |
| Miscellaneous Local Revenues | 3495 | | | | | | | | |
| Impact Fees | 3496 | | | | | | | | |
| Refunds of Prior Year's Expenditures | 3497 | | | | | | | | |
| Total Local Sources | 3400 | | | | | 62,550,450.77 | (1,276,050.02) | (8,526,658.38) | 52,747,742.37 |
| Total Revenues | 3000 | 1,404,827.26 | | | | 62,550,450.77 | (1,276,050.02) | (8,526,658.38) | 54,152,569.63 |
| EXPENDITURES (Function 9200) | | | | | | | | | |
| Redemption of Principal | 710 | 1,125,000.00 | | | | 21,225,000.00 | 131,839,172.19 | 75,000.00 | 154,264,172.19 |
| Interest | 720 | 306,450.00 | | | | 36,339,620.31 | 75,877,884.83 | 6,957,503.50 | 119,481,458.64 |
| Dues and Fees | 730 | 501.75 | | | | 1,234,596.50 | | | 1,235,098.25 |
| Other Debt Service | 791 | | | | | | | | |
| Total Expenditures | | 1,431,951.75 | | | | 58,799,216.81 | 207,717,057.02 | 7,032,503.50 | 274,980,729.08 |
| Excess (Deficiency) of Revenues Over Expenditures | | (27,124.49) | | | | 3,751,233.96 | (208,993,107.04) | (15,559,161.88) | (220,828,159.45) |
| OTHER FINANCING SOURCES (USES) | | | | | | | | | |
| and CHANGES IN FUND BALANCE | | | | | | | | | |
| Sale of Bonds | 3710 | | | | | | | | |
| Premium on Sale of Bonds | 3791 | | | | | | | | |
| Refunding Bonds Issued | 3715 | | | | | 168,005,000.00 | | | 168,005,000.00 |
| Premium on Refunding Bonds | 3792 | | | | | 1,182,791.35 | | | 1,182,791.35 |
| Proceeds from Loans/Leases/Construction Agreements | 3720 | | | | | | | | |
| Certificates of Participation Issued | 3750 | | | | | | | | |
| Premium on Certificates of Participation | 3793 | | | | | | | | |
| Refunding Certificates of Participation | 3755 | | | | | | | | |
| Premium on Refunding Certificates of Participation | 3794 | | | | | | | | |
| Proceeds of Forward Supply Contract | 3760 | | | | | | | | |
| Payments to Refunded Bond Escrow Agent (Function 9299) | 761 | | | | | (167,473,576.08) | | | (167,473,576.08) |
| Payments to Refunded Certificates of Participation Escrow Agent (Function 9299) | 762 | | | | | | | | |
| Discount on Sale of Bonds (Function 9299) | 891 | | | | | | | | |
| Discount on Refunding Bonds (Function 9299) | 892 | | | | | | | | |
| Discount on Certificates of Participation (Function 9299) | 893 | | | | | | | | |
| Discount on Refunding Certificates of Participation (Function 9299) | 894 | | | | | | | | |
| Transfers In: | | | | | | | | | |
| From General Fund | 3610 | | | | | | | | |
| From Capital Projects Funds | 3630 | | | | | | 210,200,533.90 | 22,875,147.25 | 233,075,681.15 |
| From Special Revenue Funds | 3640 | | | | | | | | |
| Interfund | 3650 | | | | | | | | |
| From Permanent Funds | 3660 | | | | | | | | |
| From Internal Service Funds | 3670 | | | | | | | | |
| From Enterprise Funds | 3690 | | | | | | | | |
| Total Transfers In | 3600 | | | | | | 210,200,533.90 | 22,875,147.25 | 233,075,681.15 |
| Transfers Out: (Function 9700) | | | | | | | | | |
| To General Fund | 910 | | | | | | | | |
| To Capital Projects Funds | 930 | | | | | | | | |
| To Special Revenue Funds | 940 | | | | | | | | |
| Interfund | 950 | | | | | | | | |
| To Permanent Funds | 960 | | | | | | | | |
| To Internal Service Funds | 970 | | | | | | | | |
| To Enterprise Funds | 990 | | | | | | | | |
| Total Transfers Out | 9700 | | | | | | | | |
| Total Other Financing Sources (Uses) | | | | | | 1,714,215.27 | 210,200,533.90 | 22,875,147.25 | 234,789,896.42 |
| Net Change in Fund Balances | | (27,124.49) | | | | 5,465,449.23 | 1,207,426.86 | 7,315,985.37 | 13,961,736.97 |
| Fund Balances, July 1, 2021 | 2800 | 153,609.07 | | | | 26,163,775.89 | 16,252,091.69 | 106,569,787.72 | 149,139,264.37 |
| Adjustments to Fund Balances | 2891 | | | | | | | | |
| Ending Fund Balances: | | | | | | | | | |
| Nonspendable Fund Balance | 2710 | | | | | | | | |
| Restricted Fund Balance | 2720 | 126,484.58 | | | | 31,629,225.12 | 17,459,518.55 | 113,885,773.09 | 163,101,001.34 |
| Committed Fund Balance | 2730 | | | | | | | | |
| Assigned Fund Balance | 2740 | | | | | | | | |
| Unassigned Fund Balance | 2750 | | | | | | | | |
| Total Fund Balances, June 30, 2022 | 2700 | 126,484.58 | | | | 31,629,225.12 | 17,459,518.55 | 113,885,773.09 | 163,101,001.34 |

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

Exhibit K-7
FDOE Page 17
District Page 69
Funds 300

| | Account Number | Capital Outlay Bond Issues (COBI) (310) | Special Act Bonds (320) | Section 1011.14/1011.15 F.S. Loans (330) | Public Education Capital Outlay (PECO) (340) | District Bonds (350) |
|--|-------------------|---|----------------------------|---|--|----------------------------|
| REVENUES | | | | | | |
| Federal: | | | | | | |
| Miscellaneous Federal Direct | 3199 | | | | | |
| Miscellaneous Federal Through State | 3299 | | | | | |
| State: | | | | | | |
| CO&DS Distributed | 3321 | | | | | |
| Interest on Undistributed CO&DS | 3325 | | | | | |
| SBE/COBI Bond Interest | 3326 | | | | | |
| Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.) | 3341 | | | | | |
| State Through Local | 3380 | | | | | |
| Public Education Capital Outlay (PECO) | 3391 | | | | | |
| Classrooms First Program | 3392 | | | | | |
| SMART Schools Small County Assistance Program | 3395 | | | | | |
| Class Size Reduction Capital Outlay | 3396 | | | | | |
| Charter School Capital Outlay Funding | 3397 | | | | 44,203,499.00 | |
| Other Miscellaneous State Revenue | 3399 | | | | | |
| Total State Sources | 3300 | | | | 44,203,499.00 | |
| Local: | | | | | | |
| District Local Capital Improvement Tax | 3413 | | | | | |
| County Local Sales Tax | 3418 | | | | | |
| School District Local Sales Tax | 3419 | | | | | |
| Tax Redemptions | 3421 | | | | | |
| Payment in Lieu of Taxes | 3422 | | | | | |
| Excess Fees | 3423 | | | | | |
| Interest on Investments | 3431 | | | | | 288,542.44 |
| Gain on Sale of Investments | 3432 | | | | | |
| Net Increase (Decrease) in Fair Value of Investments | 3433 | | | | | (43,366.16) |
| Gifts, Grants, and Bequests | 3440 | | | | | |
| Miscellaneous Local Sources | 3495 | | | | | |
| Impact Fees | 3496 | | | | | |
| Refunds of Prior Year's Expenditures | 3497 | | | | | |
| Total Local Sources | 3400 | | | | | 245,176.28 |
| Total Revenues | 3000 | | | | 44,203,499.00 | 245,176.28 |
| EXPENDITURES (Function 7400) | | | | | | |
| Library Books | 610 | | | | | |
| Audio-Visual Materials (Non-consumable) | 620 | | | | | |
| Buildings and Fixed Equipment | 630 | | | | | 13,251,420.72 |
| Furniture, Fixtures and Equipment | 640 | | | | | 1,469,364.09 |
| Motor Vehicles (Including Buses) | 650 | | | | | |
| Land | 660 | | | | | |
| Improvements Other than Buildings | 670 | | | | | 3,974,155.47 |
| Remodeling and Renovations | 680 | | | | | 71,086,654.63 |
| Computer Software | 690 | | | | | |
| Charter School Local Capital Improvement | 793 | | | | | |
| Debt Service (Function 9200) | | | | | | |
| Redemption of Principal | 710 | | | | | |
| Interest | 720 | | | | | |
| Dues and Fees | 730 | | | | | |
| Other Debt Service | 791 | | | | | |
| Total Expenditures | | | | | | 89,781,594.91 |
| Excess (Deficiency) of Revenues Over Expenditures | | | | | 44,203,499.00 | (89,536,418.63) |

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

Exhibit K-7
FDOE Page 17
District Page 69a
Funds 300

| | Account Number | Capital Outlay and Debt Service Program (CO&DS) (360) | Nonvoted Capital Improvement Section 1011.71(2) F.S. (370) | Voted Capital Improvement Fund (380) | Other Capital Projects (390) | ARRA Economic Stimulus Capital Projects (399) | Totals |
|--|-------------------|--|---|--|---------------------------------|---|----------------|
| REVENUES | | | | | | | |
| Federal: | | | | | | | |
| Miscellaneous Federal Direct | 3199 | | | | 6,225,031.56 | | 6,225,031.56 |
| Miscellaneous Federal Through State | 3299 | | | | | | |
| State: | | | | | | | |
| CO&DS Distributed | 3321 | 13,356,874.87 | | | | | 13,356,874.87 |
| Interest on Undistributed CO&DS | 3325 | 106,607.81 | | | | | 106,607.81 |
| SBE/COBI Bond Interest | 3326 | | | | | | |
| Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.) | 3341 | | | | | | |
| State Through Local | 3380 | | | | | | |
| Public Education Capital Outlay (PECO) | 3391 | | | | | | |
| Classrooms First Program | 3392 | | | | | | |
| Smart Schools Small County Assistance Program | 3395 | | | | | | |
| Class Size Reduction Capital Outlay | 3396 | | | | | | |
| Charter School Capital Outlay Funding | 3397 | | | | | | 44,203,499.00 |
| Other Miscellaneous State Revenue | 3399 | | | | 5,975,678.47 | | 5,975,678.47 |
| Total State Sources | 3300 | 13,463,482.68 | | | 5,975,678.47 | | 63,642,660.15 |
| Local: | | | | | | | |
| District Local Capital Improvement Tax | 3413 | | 507,785,593.04 | | | | 507,785,593.04 |
| County Local Sales Tax | 3418 | | | | | | |
| School District Local Sales Tax | 3419 | | | | | | |
| Tax Redemptions | 3421 | | 12,804,470.23 | | | | 12,804,470.23 |
| Payment in Lieu of Taxes | 3422 | | | | | | |
| Excess Fees | 3423 | | | | | | |
| Interest on Investments | 3431 | 90,190.09 | 998,349.04 | | 265,741.80 | | 1,642,823.37 |
| Gain on Sale of Investments | 3432 | | | | | | |
| Net Increase (Decrease) in Fair Value of Investments | 3433 | (16,288.93) | (203,257.01) | | (56,809.07) | | (319,721.17) |
| Gifts, Grants, and Bequests | 3440 | | | | | | |
| Other Miscellaneous Local Sources | 3495 | | | | 7,685,725.24 | | 7,685,725.24 |
| Impact Fees | 3496 | | | | 28,613,170.00 | | 28,613,170.00 |
| Refund of Prior Year's Expenditures | 3497 | | | | | | |
| Total Local Sources | 3400 | 73,901.16 | 521,385,155.30 | | 36,507,827.97 | | 558,212,060.71 |
| Total Revenues | 3000 | 13,537,383.84 | 521,385,155.30 | | 48,708,538.00 | | 628,079,752.42 |
| EXPENDITURES (Function 7400) | | | | | | | |
| Library Books | 610 | | | | | | |
| Audio-Visual Materials (Non-consumable) | 620 | | | | | | |
| Buildings and Fixed Equipment | 630 | | 11,230,382.97 | | 10,041,653.12 | | 34,523,456.81 |
| Furniture, Fixtures and Equipment | 640 | 8,138.35 | 3,876,567.70 | | 651,433.80 | | 6,005,503.94 |
| Motor Vehicles (Including Buses) | 650 | | 1,077,723.00 | | | | 1,077,723.00 |
| Land | 660 | | 37,743.65 | | 2,541.50 | | 40,285.15 |
| Improvements Other than Buildings | 670 | 422,918.48 | 7,018,112.97 | | 993,041.91 | | 12,408,228.83 |
| Remodeling and Renovations | 680 | 10,793,027.55 | 57,504,122.23 | | 5,905,621.41 | | 145,289,425.82 |
| Computer Software | 690 | | | | | | |
| Charter School Local Capital Improvement | 793 | | 1,185,200.12 | | | | 1,185,200.12 |
| Debt Service (Function 9200) | | | | | | | |
| Redemption of Principal | 710 | | | | | | |
| Interest | 720 | | | | | | |
| Dues and Fees | 730 | 16,946.47 | | | | | 16,946.47 |
| Other Debt Service | 791 | | | | | | |
| Total Expenditures | | 11,241,030.85 | 81,929,852.64 | | 17,594,291.74 | | 200,546,770.14 |
| Excess (Deficiency) of Revenues Over Expenditures | | 2,296,352.99 | 439,455,302.66 | | 31,114,246.26 | | 427,532,982.28 |

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

Exhibit K-7
FDOE Page 18
District Page 70
Funds 300

| | Account Number | Capital Outlay Bond Issues (COBI) (310) | Special Act Bonds (320) | Section 1011.14/1011.15 F.S. Loans (330) | Public Education Capital Outlay (PECO) (340) | District Bonds (350) |
|---|-------------------|---|----------------------------|---|--|----------------------------|
| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE | | | | | | |
| Sale of Bonds | 3710 | | | | | |
| Premium on Sale of Bonds | 3791 | | | | | |
| Refunding Bonds Issued | 3715 | | | | | |
| Premium on Refunding Bonds | 3792 | | | | | |
| Proceeds from Loans/Leases/Construction Agreements | 3720 | | | | | |
| Proceeds from the Sale of Capital Assets | 3730 | | | | | |
| Loss Recoveries | 3740 | | | | | |
| Certificates of Participation Issued | 3750 | | | | | |
| Premium on Certificates of Participation | 3793 | | | | | |
| Refunding Certificates of Participation | 3755 | | | | | |
| Premium on Refunding Certificates of Participation | 3794 | | | | | |
| Proceeds of Forward Supply Contract | 3760 | | | | | |
| Proceeds from Special Facility Construction Account | 3770 | | | | | |
| Payments to Refunded Bond Escrow Agent (Function 9299) | 761 | | | | | |
| Payments to Refunded Certificates of Participation Escrow Agent (Function 9299) | 762 | | | | | |
| Discount on Sale of Bonds (Function 9299) | 891 | | | | | |
| Discount on Refunding Bonds (Function 9299) | 892 | | | | | |
| Discount on Certificates of Participation (Function 9299) | 893 | | | | | |
| Discount on Refunding Certificates of Participation (Function 9299) | 894 | | | | | |
| Transfers In: | | | | | | |
| From General Fund | 3610 | | | | | |
| From Debt Service Funds | 3620 | | | | | |
| From Special Revenue Funds | 3640 | | | | | |
| Interfund | 3650 | | | | | |
| From Permanent Funds | 3660 | | | | | |
| From Internal Service Funds | 3670 | | | | | |
| From Enterprise Funds | 3690 | | | | | |
| Total Transfers In | 3600 | | | | | |
| Transfers Out: (Function 9700) | | | | | | |
| To General Fund | 910 | | | | (44,203,499.00) | |
| To Debt Service Funds | 920 | | | | | |
| To Special Revenue Funds | 940 | | | | | |
| Interfund | 950 | | | | | |
| To Permanent Funds | 960 | | | | | |
| To Internal Service Funds | 970 | | | | | |
| To Enterprise Funds | 990 | | | | | |
| Total Transfers Out | 9700 | | | | (44,203,499.00) | |
| Total Other Financing Sources (Uses) | | | | | (44,203,499.00) | |
| Net Change in Fund Balances | | | | | | (89,536,418.63) |
| Fund Balances, July 1, 2021 | 2800 | | | | | 130,453,900.58 |
| Adjustments to Fund Balances | 2891 | | | | | |
| Ending Fund Balances: | | | | | | |
| Nonspendable Fund Balance | 2710 | | | | | |
| Restricted Fund Balance | 2720 | | | | | 40,917,481.95 |
| Committed Fund Balance | 2730 | | | | | |
| Assigned Fund Balance | 2740 | | | | | |
| Unassigned Fund Balance | 2750 | | | | | |
| Total Fund Balances, June 30, 2022 | 2700 | | | | | 40,917,481.95 |

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

Exhibit K-7
FDOE Page 18
District Page 70a
Funds 300

| | Account Number | Capital Outlay and Debt Service Program (CO&DS) (360) | Nonvoted Capital Improvement Section 1011.71(2) F.S. (370) | Voted Capital Improvement (380) | Other Capital Projects (390) | ARRA Economic Stimulus Capital Projects (399) | Totals |
|---|-------------------|--|---|---------------------------------------|---------------------------------|--|------------------|
| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE | | | | | | | |
| Sale of Bonds | 3710 | | | | | | |
| Premium on Sale of Bonds | 3791 | | | | | | |
| Refunding Bonds Issued | 3715 | | | | | | |
| Premium on Refunding Bonds | 3792 | | | | | | |
| Proceeds from Loans/Leases/Construction Agreements | 3720 | | | | | | |
| Proceeds from the Sale of Capital Assets | 3730 | | | | | | |
| Loss Recoveries | 3740 | | | | 33,322.86 | | 33,322.86 |
| Certificates of Participation Issued | 3750 | | | | | | |
| Premium on Certificates of Participation | 3793 | | | | | | |
| Refunding Certificates of Participation | 3755 | | | | | | |
| Premium on Refunding Certificates of Participation | 3794 | | | | | | |
| Proceeds of Forward Supply Contract | 3760 | | | | | | |
| Proceeds from Special Facility Construction Account | 3770 | | | | | | |
| Payments to Refunded Bond Escrow Agent (Function 9299) | 761 | | | | | | |
| Payments to Refunded Certificates of Participation Escrow Agent (Function 9299) | 762 | | | | | | |
| Discount on Sale of Bonds (Function 9299) | 891 | | | | | | |
| Discount on Refunding Bonds (Function 9299) | 892 | | | | | | |
| Discount on Certificates of Participation (Function 9299) | 893 | | | | | | |
| Discount on Refunding Certificates of Participation (Function 9299) | 894 | | | | | | |
| Transfers In: | | | | | | | |
| From General Fund | 3610 | | | | | | |
| From Debt Service Funds | 3620 | | | | | | |
| From Special Revenue Funds | 3640 | | | | | | |
| Interfund | 3650 | | | | | | |
| From Permanent Funds | 3660 | | | | | | |
| From Internal Service Funds | 3670 | | | | | | |
| From Enterprise Funds | 3690 | | | | | | |
| Total Transfers In | 3600 | | | | | | |
| Transfers Out: (Function 9700) | | | | | | | |
| To General Fund | 910 | | (150,859,109.78) | | (7,015,258.62) | | (202,077,867.40) |
| To Debt Service Funds | 920 | | (228,575,681.15) | | (4,500,000.00) | | (233,075,681.15) |
| To Special Revenue Funds | 940 | | | | | | |
| Interfund | 950 | | | | | | |
| To Permanent Funds | 960 | | | | | | |
| To Internal Service Funds | 970 | | | | | | |
| To Enterprise Funds | 990 | | | | | | |
| Total Transfers Out | 9700 | | (379,434,790.93) | | (11,515,258.62) | | (435,153,548.55) |
| Total Other Financing Sources (Uses) | | | (379,434,790.93) | | (11,481,935.76) | | (435,120,225.69) |
| Net Change in Fund Balances | | 2,296,352.99 | 60,020,511.73 | | 19,632,310.50 | | (7,587,243.41) |
| Fund Balances, July 1, 2021 | 2800 | 33,797,251.87 | 209,308,884.44 | | 79,909,672.89 | | 453,469,709.78 |
| Adjustments to Fund Balances | 2891 | | | | | | |
| Ending Fund Balances: | | | | | | | |
| Nonspendable Fund Balance | 2710 | | 16,868,270.81 | | | | 16,868,270.81 |
| Restricted Fund Balance | 2720 | 36,093,604.86 | 252,461,125.36 | | 97,305,268.98 | | 426,777,481.15 |
| Committed Fund Balance | 2730 | | | | | | |
| Assigned Fund Balance | 2740 | | | | 2,236,714.41 | | 2,236,714.41 |
| Unassigned Fund Balance | 2750 | | | | | | |
| Total Fund Balances, June 30, 2022 | 2700 | 36,093,604.86 | 269,329,396.17 | | 99,541,983.39 | | 445,882,466.37 |

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

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

DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - ENTERPRISE FUNDS

For the Fiscal Year Ended June 30, 2022

Exhibit K-9

FDOE Page 20

District Page 72

Funds 900

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

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

Exhibit K-10
FDOE Page 21
District Page 73
Funds 700

| | 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 | 379,788,817.47 | | | | | | | 379,788,817.47 |
| Charges for Sales | 3482 | | | | | | | | |
| Premium Revenue | 3484 | | | | | | | | |
| Other Operating Revenue | 3489 | 13,486,551.54 | | | | | | | 13,486,551.54 |
| Total Operating Revenues | | 393,275,369.01 | | | | | | | 393,275,369.01 |
| OPERATING EXPENSES (Function 9900) | | | | | | | | | |
| Salaries | 100 | 123,758.58 | | | | | | | 123,758.58 |
| Employee Benefits | 200 | 39,060.41 | | | | | | | 39,060.41 |
| Purchased Services | 300 | 1,163,891.09 | | | | | | | 1,163,891.09 |
| Energy Services | 400 | | | | | | | | |
| Materials and Supplies | 500 | | | | | | | | |
| Capital Outlay | 600 | | | | | | | | |
| Other Expenses | 700 | 411,226,122.44 | | | | | | | 411,226,122.44 |
| Depreciation and Amortization Expense | 780 | | | | | | | | |
| Total Operating Expenses | | 412,552,832.52 | | | | | | | 412,552,832.52 |
| Operating Income (Loss) | | (19,277,463.51) | | | | | | | (19,277,463.51) |
| NONOPERATING REVENUES (EXPENSES) | | | | | | | | | |
| Interest on Investments | 3431 | 431,808.75 | | | | | | | 431,808.75 |
| Gain on Sale of Investments | 3432 | | | | | | | | |
| Net Increase (Decrease) in Fair Value of Investments | 3433 | (85,445.68) | | | | | | | (85,445.68) |
| Gifts, Grants and Bequests | 3440 | | | | | | | | |
| Miscellaneous Local Sources | 3495 | | | | | | | | |
| Loss Recoveries | 3740 | | | | | | | | |
| Gain on Disposition of Assets | 3780 | | | | | | | | |
| Interest Expense (Function 9900) | 720 | | | | | | | | |
| Miscellaneous Expense (Function 9900) | 790 | | | | | | | | |
| Loss on Disposition of Assets (Function 9900) | 810 | | | | | | | | |
| Total Nonoperating Revenues (Expenses) | | 346,363.07 | | | | | | | 346,363.07 |
| Income (Loss) Before Operating Transfers | | (18,931,100.44) | | | | | | | (18,931,100.44) |
| TRANSFERS and CHANGES IN NET POSITION | | | | | | | | | |
| Transfers In: | | | | | | | | | |
| From General Fund | 3610 | | | | | | | | |
| From Debt Service Funds | 3620 | | | | | | | | |
| From Capital Projects Funds | 3630 | | | | | | | | |
| From Special Revenue Funds | 3640 | | | | | | | | |
| Interfund | 3650 | | | | | | | | |
| From Permanent Funds | 3660 | | | | | | | | |
| From Enterprise Funds | 3690 | | | | | | | | |
| Total Transfers In | 3600 | | | | | | | | |
| Transfers Out: (Function 9700) | | | | | | | | | |
| To General Fund | 910 | | | | | | | | |
| To Debt Service Funds | 920 | | | | | | | | |
| To Capital Projects Funds | 930 | | | | | | | | |
| To Special Revenue Funds | 940 | | | | | | | | |
| Interfund | 950 | | | | | | | | |
| To Permanent Funds | 960 | | | | | | | | |
| To Enterprise Funds | 990 | | | | | | | | |
| Total Transfers Out | 9700 | | | | | | | | |
| Change in Net Position | | (18,931,100.44) | | | | | | | (18,931,100.44) |
| Net Position, July 1, 2021 | 2880 | 114,416,036.87 | | | | | | | 114,416,036.87 |
| Adjustments to Net Position | 2896 | | | | | | | | |
| Net Position, June 30, 2022 | 2780 | 95,484,936.43 | | | | | | | 95,484,936.43 |

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

Exhibit K-11
 FDOE Page 22
 District Page 74
Fund 891

| | Account Number | Beginning Balance July 1, 2021 | Additions | Deductions | Ending Balance June 30, 2022 |
|---|-------------------|-----------------------------------|---------------|---------------|---------------------------------|
| ASSETS | | | | | |
| Cash and Cash Equivalents | 1110 | 1,543,296.84 | 18,841,456.01 | 17,919,896.25 | 2,464,856.60 |
| Investments | 1160 | 5,598,895.49 | 7,751.80 | 70,353.65 | 5,536,293.64 |
| Accounts Receivable, Net | 1130 | 14,096.59 | 31,142.87 | 14,096.59 | 31,142.87 |
| Interest Receivable on Investments | 1170 | | | | |
| Due From Budgetary Funds | 1141 | | | | |
| Due from Other Agencies | 1220 | | | | |
| Inventory | 1150 | | | | |
| Total Assets | | 7,156,288.92 | 18,880,350.68 | 18,004,346.49 | 8,032,293.11 |
| LIABILITIES | | | | | |
| Salaries, Benefits and Payroll Taxes Payable | 2110 | | | | |
| Payroll Deductions and Withholdings | 2170 | | | | |
| Accounts Payable | 2120 | 19,185.78 | 24,229.18 | 1,776.98 | 41,637.98 |
| Cash Overdraft | 2125 | | | | |
| Due To Budgetary Funds | 2161 | | | | |
| Due To Other Agencies | 2230 | | 61,816.26 | | 61,816.26 |
| Internal Accounts Payable | 2290 | | | | |
| Total Liabilities | | 19,185.78 | 86,045.44 | 1,776.98 | 103,454.24 |
| NET POSITION | | | | | |
| Restricted for: | | | | | |
| Other Purposes | | | | | |
| Individuals, Organizations, and Other Governments | | 7,137,103.14 | | | 7,928,838.87 |
| Total Net Position | 2785 | 7,137,103.14 | | | 7,928,838.87 |

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

Exhibit K-12
FDOE Page 23
District Page 75
Fund 601

| | Account Number | Governmental Activities Total Balance [1] June 30, 2022 | Business-Type Activities Total Balance [1] June 30, 2022 | Total | Governmental Activities - Debt Principal Payments 2021-22 | Governmental Activities - Principal Due Within One Year 2022-23 | Governmental Activities - Debt Interest Payments 2021-22 | Governmental Activities - Interest Due Within One Year 2022-23 |
|--|-------------------|--|---|-------------------------|--|--|---|---|
| Notes Payable | 2310 | | | | | | | |
| Obligations Under Leases | 2315 | 3,992,408.47 | | 3,992,408.47 | 2,271,737.28 | 2,239,114.60 | 129,631.82 | 69,641.23 |
| Obligations Under Financing Agreements | 2317 | 14,430,239.31 | | 14,430,239.31 | 10,364,172.19 | 6,823,738.82 | 374,016.26 | 216,899.21 |
| Bonds Payable | | | | | | | | |
| SBE/COBI Bonds Payable | 2321 | 6,045,359.30 | | 6,045,359.30 | 1,125,000.00 | 1,065,000.00 | 306,450.00 | 252,200.00 |
| District Bonds Payable | 2322 | 885,285,950.99 | | 885,285,950.99 | 21,225,000.00 | 21,735,000.00 | 36,339,620.31 | 34,513,182.00 |
| Special Act Bonds Payable | 2323 | | | | | | | |
| Motor Vehicle License Revenue Bonds Payable | 2324 | | | | | | | |
| Sales Surtax Bonds Payable | 2326 | | | | | | | |
| Total Bonds Payable | 2320 | 891,331,310.29 | | 891,331,310.29 | 22,350,000.00 | 22,800,000.00 | 36,646,070.31 | 34,765,382.00 |
| Liability for Compensated Absences | 2330 | 346,120,094.40 | | 346,120,094.40 | | | | |
| Lease-Purchase Agreements Payable | | | | | | | | |
| Certificates of Participation (COPS) Payable | 2341 | 1,831,949,838.18 | | 1,831,949,838.18 | 121,550,000.00 | 124,690,000.00 | 74,029,512.57 | 71,480,935.50 |
| Qualified Zone Academy Bonds (QZAB) Payable | 2342 | 45,559,392.00 | | 45,559,392.00 | | 6,603,602.53 | 1,474,356.00 | 1,469,406.00 |
| Qualified School Construction Bonds (QSCB) Payable | 2343 | 200,290,000.00 | | 200,290,000.00 | | 18,208,181.36 | 6,957,503.50 | 6,119,406.50 |
| Build America Bonds (BAB) Payable | 2344 | | | 0.00 | | | | |
| Other Lease-Purchase Agreements Payable | 2349 | | | 0.00 | | | | |
| Total Lease-Purchase Agreements Payable | 2340 | 2,077,799,230.18 | | 2,077,799,230.18 | 121,550,000.00 | 149,501,783.89 | 82,461,372.07 | 79,069,748.00 |
| Estimated Liability for Long-Term Claims | 2350 | 212,119,533.00 | | 212,119,533.00 | | | | |
| Net Other Postemployment Benefits Obligation | 2360 | 293,560,808.00 | | 293,560,808.00 | | | | |
| Net Pension Liability | 2365 | 979,950,084.00 | | 979,950,084.00 | | | | |
| Estimated PECO Advance Payable | 2370 | | | | | | | |
| Other Long-Term Liabilities | 2380 | | | | | | | |
| Derivative Instrument | 2390 | | | | | | | |
| Total Long-Term Liabilities | | 4,819,303,707.65 | | 4,819,303,707.65 | 156,535,909.47 | 181,364,637.31 | 119,611,090.46 | 114,121,670.44 |

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

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

Exhibit K-13
FDOE Page 24
District Page 76

| CATEGORICAL PROGRAMS (Revenue Number) [Footnote] | Grant Number | Unexpended June 30, 2021 | Returned To FDOE | Revenues 2021-22 | Expenditures 2021-22 | Flexibility [2] 2021-22 | Unexpended June 30, 2022 |
|--|-----------------|-----------------------------|---------------------|---------------------|-------------------------|----------------------------|-----------------------------|
| Class Size Reduction Operating Funds (3355) | 94740 | | | 344,640,191.00 | 344,640,191.00 | | |
| Excellent Teaching Program (3363) | 90570 | | | | | | |
| Florida Digital Classrooms (FEFP Earmark) | 98250 | 143,935.00 | | 183,369.00 | 90,156.00 | | 237,148.00 |
| Florida School Recognition Funds (3361) | 92040 | 305,295.30 | | | 305,295.30 | | |
| Instructional Materials (FEFP Earmark) [2] | 90880 | 1,827,832.02 | | 24,539,333.00 | 26,367,165.02 | | |
| Library Media (FEFP Earmark) [2] | 90881 | 1,066,217.64 | | 1,390,480.00 | 1,078,069.61 | 1,378,628.03 | |
| Mental Health Assistance (FEFP Earmark) | 90280 | | | 13,269,926.00 | 13,269,926.00 | | |
| Preschool Projects (3372) | 97950 | | | | | | |
| Evidence-Based Reading Instruction (FEFP Earmark) [3] | 90800 | 467,564.47 | | 14,514,797.00 | 4,979,746.30 | 10,000,565.42 | 2,049.75 |
| Safe Schools (FEFP Earmark) [4] | 90803 | | | 22,317,000.00 | 22,317,000.00 | | |
| Student Transportation (FEFP Earmark) | 90830 | | | 19,285,379.00 | 19,285,379.00 | | |
| Supplemental Academic Instruction (FEFP Earmark) [3] | 91280 | | | 111,974,160.00 | 111,974,160.00 | | |
| Teachers Classroom Supply Assistance (FEFP Earmark) | 97580 | 190,928.61 | | 6,548,656.00 | 6,593,676.69 | | 145,907.92 |
| Voluntary Prekindergarten - School Year Program (3371) | 96440 | | | 14,390,429.47 | 12,641,657.67 | | 1,748,771.80 |
| Voluntary Prekindergarten - Summer Program (3371) | 96441 | | | | | | |

- [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."

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

Exhibit K-14
FDOE Page 25
District Page 77

| | Subobject | General Fund 100 | Special Revenue Food Services 410 | Special Revenue Other Federal Programs 420 | Special Revenue - Federal Education Stabilization Fund 440 | Total |
|---|------------|---------------------|---|--|---|----------------|
| UTILITIES AND ENERGY SERVICES EXPENDITURES: | | | | | | |
| Public Utility Services Other than Energy - All Functions | 380 | 30,258,972.99 | 3,640,814.31 | 1,971.89 | | 33,901,759.19 |
| Public Utility Services Other than Energy - <i>Functions 7900 & 8100</i> | 380 | 30,261,989.70 | | | | 30,261,989.70 |
| Natural Gas - All Functions | 411 | 265,246.87 | 592,213.92 | | | 857,460.79 |
| Natural Gas - <i>Functions 7900 & 8100</i> | 411 | 265,246.87 | | | | 265,246.87 |
| Bottled Gas - All Functions | 421 | 177,054.09 | 370,133.70 | | | 547,187.79 |
| Bottled Gas - <i>Functions 7900 & 8100</i> | 421 | 177,054.09 | | | | 177,054.09 |
| Electricity - All Functions | 430 | 61,069,862.09 | 6,357,128.43 | 30,358.34 | | 67,457,348.86 |
| Electricity - <i>Functions 7900 & 8100</i> | 430 | 61,069,862.09 | | | | 61,069,862.09 |
| Heating Oil - All Functions | 440 | | 83,197.95 | | | 83,197.95 |
| Heating Oil - <i>Functions 7900 & 8100</i> | 440 | | | | | |
| Gasoline - All Functions | 450 | 2,772,386.50 | 113,462.03 | | | 2,885,848.53 |
| Gasoline - <i>Functions 7900 & 8100</i> | 450 | 1,923,313.96 | | | | 1,923,313.96 |
| Diesel Fuel - All Functions | 460 | 5,646,048.33 | | | 239,402.66 | 5,885,450.99 |
| Diesel Fuel - <i>Functions 7900 & 8100</i> | 460 | | | | | |
| Other Energy Services - All Functions | 490 | | | | | |
| Other Energy Services - <i>Functions 7900 & 8100</i> | 490 | | | | | |
| Subtotal - Functions 7900 & 8100 | | 93,697,466.71 | | | | 93,697,466.71 |
| Total - All Functions | | 100,189,570.87 | 11,156,950.34 | 32,330.23 | 239,402.66 | 111,618,254.10 |
| ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION: (Function 7800 only) | | | | | | |
| Compressed Natural Gas | 412 | | | | | |
| Liquefied Petroleum Gas | 422 | | | | | |
| Gasoline | 450 | 679,432.69 | | | | 679,432.69 |
| Diesel Fuel | 460 | 5,646,048.33 | | | 239,402.66 | 5,885,450.99 |
| Oil and Grease | 540 | | | | | |
| Total | | 6,325,481.02 | | | 239,402.66 | 6,564,883.68 |

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

DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES

For the Fiscal Year Ended June 30, 2022

Exhibit K-14

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| TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES | Subobject | General Fund 100 | Special Revenue Funds 410, 420 and 490 | Special Revenue - Federal Education Stabilization Fund 440 | Capital Projects Funds 3XX | Total |
|---|-----------|---------------------|---|--|-------------------------------|----------------|
| <i>Noncapitalized Expenditures:</i> | | | | | | |
| Technology-Related Professional and Technical Services | 319 | 4,787,300.27 | 233,200.00 | 2,307,580.79 | | 7,328,081.06 |
| Technology-Related Repairs and Maintenance | 359 | 3,971,417.71 | 147,412.17 | | | 4,118,829.88 |
| Technology-Related Rentals | 369 | 24,119,246.88 | 13,335,316.48 | 14,237,928.56 | | 51,692,491.92 |
| Telephone and Other Data Communication Services | 379 | 10,717,081.83 | 21,935.66 | 4,385,304.78 | | 15,124,322.27 |
| Other Technology-Related Purchased Services | 399 | 11,737,504.94 | 56,132.50 | 93,459.43 | | 11,887,096.87 |
| Technology-Related Materials and Supplies | 5X9 | 643,818.02 | 460,616.16 | 267,340.26 | | 1,371,774.44 |
| Technology-Related Library Books | 619 | | | | | |
| Noncapitalized Computer Hardware | 644 | 12,204,334.25 | 14,223,648.37 | 29,809,208.63 | 1,895,195.33 | 58,132,386.58 |
| Technology-Related Noncapitalized Fixtures and Equipment | 649 | 41,773.64 | 48,112.69 | 11,217.29 | 1,687,198.31 | 1,788,301.93 |
| Noncapitalized Software | 692 | 107,873.74 | 172.00 | | | 108,045.74 |
| Miscellaneous Technology-Related | 799 | | | | | |
| Total | | 68,330,351.28 | 28,526,546.03 | 51,112,039.74 | 3,582,393.64 | 151,551,330.69 |

| TECHNOLOGY-RELATED EQUIPMENT, COMPUTER HARDWARE AND SOFTWARE* | Subobject | General Fund 100 | Special Revenue Funds 410, 420 and 490 | Special Revenue - Federal Education Stabilization Fund 440 | Capital Projects Funds 3XX | Total |
|--|-----------|---------------------|---|--|-------------------------------|---------------|
| <i>Capitalized Expenditures:</i> | | | | | | |
| Capitalized Computer Hardware and Technology-Related Infrastructure | 643 | 889,062.99 | 399,033.01 | 9,237,877.14 | 586,479.44 | 11,112,452.58 |
| Technology-Related Capitalized Fixtures and Equipment | 648 | 1,398,592.33 | 182,760.51 | 365,889.12 | 34,940.19 | 1,982,182.15 |
| Capitalized Software | 691 | | 73,250.00 | | | 73,250.00 |
| Total | | 2,287,655.32 | 655,043.52 | 9,603,766.26 | 621,419.63 | 13,167,884.73 |

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

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

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District Page 79

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

| | Subobject | Special Revenue Food Services 410 |
|--|-----------|---|
| FOOD SERVICE SUPPLIES SUBOBJECT | | |
| Supplies | 510 | 2,969,897.25 |
| Food | 570 | 53,865,179.26 |
| Donated Foods | 580 | 14,835,330.77 |

| | Subobject | General Fund 100 | Special Revenue Other Federal Programs 420 | Special Revenue - Federal Education Stabilization Fund 440 | Total |
|---|-----------|---------------------|--|--|------------------|
| Teacher Salaries | | | | | |
| Basic Programs 101, 102 and 103 (Function 5100) | 120 | 672,056,569.72 | 37,290,508.37 | 34,875,077.42 | 744,222,155.51 |
| Basic Programs 101, 102 and 103 (Function 5100) | 140 | | | | |
| Basic Programs 101, 102 and 103 (Function 5100) | 750 | 12,118,474.46 | 204,298.63 | 72,542.51 | 12,395,315.60 |
| Total Basic Program Salaries | | 684,175,044.18 | 37,494,807.00 | 34,947,619.93 | 756,617,471.11 |
| Other Programs 130 (ESOL) (Function 5100) | 120 | 52,437,219.23 | | 751,222.48 | 53,188,441.71 |
| Other Programs 130 (ESOL) (Function 5100) | 140 | | | | |
| Other Programs 130 (ESOL) (Function 5100) | 750 | 463,944.30 | | | 463,944.30 |
| Total Other Program Salaries | | 52,901,163.53 | | 751,222.48 | 53,652,386.01 |
| ESE Programs 111, 112, 113, 254 and 255 (Function 5200) | 120 | 230,571,336.05 | 3,802,439.68 | 2,004,816.19 | 236,378,591.92 |
| ESE Programs 111, 112, 113, 254 and 255 (Function 5200) | 140 | | | | |
| ESE Programs 111, 112, 113, 254 and 255 (Function 5200) | 750 | 2,825,113.07 | 281,043.47 | | 3,106,156.54 |
| Total ESE Program Salaries | | 233,396,449.12 | 4,083,483.15 | 2,004,816.19 | 239,484,748.46 |
| Career Program 300 (Function 5300) | 120 | 37,032,551.85 | 179,678.16 | 247,176.61 | 37,459,406.62 |
| Career Program 300 (Function 5300) | 140 | | | | |
| Career Program 300 (Function 5300) | 750 | 379,204.28 | 54,824.57 | | 434,028.85 |
| Total Career Program Salaries | | 37,411,756.13 | 234,502.73 | 247,176.61 | 37,893,435.47 |
| TOTAL | | 1,007,884,412.96 | 41,812,792.88 | 37,950,835.21 | 1,087,648,041.05 |

| | Subobject | General Fund 100 | Special Revenue Other Federal Programs 420 | Special Revenue - Federal Education Stabilization Fund 440 | Total |
|---|-----------|---------------------|--|--|---------------|
| Textbooks (used for classroom instruction) | | | | | |
| Textbooks (Function 5000) | 520 | 20,990,159.60 | 1,310,034.15 | 55,417,027.67 | 77,717,221.42 |

| | Object | General Fund 100 | Special Revenue Other Federal Programs 420 | Special Revenue - Federal Education Stabilization Fund 440 | Total |
|--|-----------------|---|--|--|-------|
| EXCEPTIONAL STUDENT EDUCATION (ESE) EXPENDITURES | | | | | |
| Total Program Costs - Programs 111, 112, 113, 254 and 255 (Functions 5000 through 8200, do not include function 7420) | 100 through 700 | | | | |
| Total Direct Costs - Programs 111, 112, 113, 254 and 255 (Function 5000) | 100 through 700 | | | | |
| Student Support Services - Programs 111, 112, 113, 254 and 255 (Function 6100) | 100 through 700 | Data based on COST report, not available at time of publication | | | |
| Instruction Staff Support Services - Programs 111, 112, 113, 254 and 255 (Functions 6200 through 6500) | 100 through 700 | | | | |
| Student Transportation Support Services - Programs 111, 112, 113, 254 and 255 (Function 7800) | 100 through 700 | | | | |

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

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District Page 80

| CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES | Account Number | Student Transportation | Evidence-Based Reading Instruction | Instructional Materials & Library Media | Supplemental Academic Instruction | Subtotals |
|--|-------------------|---------------------------|---------------------------------------|--|--------------------------------------|---------------|
| <i>I. Instruction:</i> | | | | | | |
| Basic | 5100 | | 10,000,565.42 | 1,378,628.03 | | 11,379,193.45 |
| Exceptional | 5200 | | | | | |
| Career Education | 5300 | | | | | |
| Adult General | 5400 | | | | | |
| Prekindergarten | 5500 | | | | | |
| Other Instruction | 5900 | | | | | |
| Subtotal - Flexible Spending Instructional Expenditures | 5000 | | 10,000,565.42 | 1,378,628.03 | | 11,379,193.45 |
| <i>II. School Safety:</i> | | | | | | |
| Total Flexible Spending Expenditures | | | 10,000,565.42 | 1,378,628.03 | | 11,379,193.45 |

| CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES - CONTINUED | Account Number | Class Size Reduction Operating | Florida Digital Classrooms | Federally-Connected Student Funds | Guaranteed Allocation | Totals |
|--|-------------------|-----------------------------------|----------------------------|--------------------------------------|-----------------------|---------------|
| <i>I. Instruction:</i> | | | | | | |
| Basic | 5100 | | | | | 11,379,193.45 |
| Exceptional | 5200 | | | | | |
| Career Education | 5300 | | | | | |
| Adult General | 5400 | | | | | |
| Prekindergarten | 5500 | | | | | |
| Other Instruction | 5900 | | | | | |
| Subtotal - Flexible Spending Instructional Expenditures | 5000 | | | | | 11,379,193.45 |
| <i>II. School Safety:</i> | | | | | | |
| Total Flexible Spending Expenditures | | | | | | 11,379,193.45 |

| DISTRIBUTIONS TO CHARTER SCHOOLS (Charter school information is used in federal reporting) | Fund Number | Direct Payment (FEFP) (Subobject 393) | Direct Payment (Non-FEFP) (Subobjects 394 & 794) | Charter School Local Capital Improvement & Capital Outlay Sales Tax (Subobjects 793 & 795) | Amount Withheld for Administration | Payments and Services on Behalf of Charter Schools | Total Amount |
|---|----------------|--|---|---|---------------------------------------|---|----------------|
| <i>Expenditures:</i> | | | | | | | |
| General Fund | 100 | 576,894,296.94 | 50,283,186.76 | | 8,673,863.00 | 16,259.15 | 635,867,605.85 |
| Special Revenue Funds - Food Services | 410 | | | | | 347,532.32 | 347,532.32 |
| Special Revenue Funds - Other Federal Programs | 420 | | 24,662,578.45 | | | | 24,662,578.45 |
| Special Revenue Funds - Federal Education Stabilization Fund | 440 | | 19,538,502.82 | | | | 19,538,502.82 |
| Capital Projects Funds | 3XX | | | 1,185,200.12 | | 7,099.13 | 1,192,299.25 |
| Total Charter School Distributions | | 576,894,296.94 | 94,484,268.03 | 1,185,200.12 | 8,673,863.00 | 370,890.60 | 681,608,518.69 |

| LIFELONG LEARNING (Lifelong Learning expenditures are used in federal reporting) | Account Number | Amount |
|---|----------------|--------------|
| <i>Expenditures:</i> | | |
| General Fund | 5900 | 1,023,275.44 |
| Special Revenue Funds - Other Federal Programs | 5900 | |
| Special Revenue Funds - Federal Education Stabilization Fund | 5900 | |
| Total | 5900 | 1,023,275.44 |

| MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting) | Unexpended June 30, 2021 | Earnings 2021-22 | Expenditures 2021-22 | Unexpended June 30, 2022 |
|--|-----------------------------|---------------------|-------------------------|-----------------------------|
| Earnings, Expenditures and Carryforward Amounts: | 92,241.80 | 11,605,186.06 | 11,556,033.18 | 141,394.68 |
| <i>Expenditure Program or Activity:</i> | | | | |
| Exceptional Student Education | | | 1,242,836.06 | |
| School Nurses and Health Care Services | | | 9,732,721.66 | |
| 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 | | | | |
| Other | | | 580,475.46 | |
| Total Expenditures | | | 11,556,033.18 | |

| General Fund Balance Sheet Information (This information is used in state reporting) | Fund Number | Amount |
|---|----------------|----------------|
| <i>Balance Sheet Amount, June 30, 2022</i> | | |
| Total Assets and Deferred Outflows of Resources | 100 | 565,988,156.08 |
| Total Liabilities and Deferred Inflows of Resources | 100 | 263,184,773.09 |

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

Exhibit K-15
FDOE Page 29
District Page 81

Supplemental Schedule - Fund 100

| VOLUNTARY PREKINDERGARTEN PROGRAM [1] GENERAL FUND EXPENDITURES | Account Number | 100 | 200 | 300 | 400 | 500 | 600 | 700 | Totals |
|--|----------------|--------------|-------------------|--------------------|-----------------|------------------------|----------------|-------|---------------|
| | | Salaries | Employee Benefits | Purchased Services | Energy Services | Materials and Supplies | Capital Outlay | Other | |
| <i>Current:</i> | | | | | | | | | |
| Prekindergarten | 5500 | 7,912,970.06 | 4,060,371.07 | 4,491.28 | | 5,934.72 | | | 11,983,767.13 |
| Student Support Services | 6100 | 30,518.71 | 18,668.74 | | | | | | 49,187.45 |
| Instructional Media Services | 6200 | | | | | | | | |
| Instruction and Curriculum Development Services | 6300 | 428,488.11 | 160,154.75 | | | | | | 588,642.86 |
| Instructional Staff Training Services | 6400 | 13,138.38 | 6,803.85 | 118.00 | | | | | 20,060.23 |
| Instruction-Related Technology | 6500 | | | | | | | | |
| Board | 7100 | | | | | | | | |
| General Administration | 7200 | | | | | | | | |
| School Administration | 7300 | | | | | | | | |
| Facilities Acquisition and Construction | 7410 | | | | | | | | |
| Fiscal 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 | | | | | | | | |
| <i>Capital Outlay:</i> | | | | | | | | | |
| Facilities Acquisition and Construction | 7420 | | | | | | | | |
| Other Capital Outlay | 9300 | | | | | | | | |
| <i>Debt Service: (Function 9200)</i> | | | | | | | | | |
| Redemption of Principal | 710 | | | | | | | | |
| Interest | 720 | | | | | | | | |
| Total Expenditures | | 8,385,115.26 | 4,245,998.41 | 4,609.28 | | 5,934.72 | | | 12,641,657.67 |

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

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SCHEDULE 3
SCHOOL PROGRAM COST REPORT
GENERAL FUND SPECIAL REVENUE FUNDS

Exhibit K-16
FDOE Page 30
District Page 82

REPORTING PERIOD: For the Fiscal Year Ended June 30, 2022

[illegible]

| | | | | | |
|-----------------------------------|----|---|----|--------------------------------------|----|
| 6100-Student Support Services | \$ | 6200-Instructional Media Services | \$ | 6300-Instr. & Curriculum Development | \$ |
| 6400-Instructional Staff Training | \$ | 6500-Instruction-Related Technology | \$ | 7300-School Administration | \$ |
| 7400-Facilities Acquisition | \$ | 7700-Central Services | \$ | 7900-Operation of Plant | \$ |
| 8100-Maintenance of Plant | \$ | 8200-Administrative Technology Services | \$ | | |

HCTA Exhibit J -- Page 69 of 198

SCHEDULE 5
SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2022

| Federal Grantor/Pass-Through Grantor/Program Title | Assistance Listing Number | Pass - Through Grantor Number | Amount Provided to Subrecipients | Amount of Expenditures |
|---|---------------------------|--|----------------------------------|------------------------|
| Clustered | | | | |
| United States Department of Agriculture: | | | | |
| Indirect: | | | | |
| Child Nutrition Cluster: | | | | |
| Florida Department of Agriculture and Consumer Services: | | | | |
| School Breakfast Program | 10.553 | 21002, 22002 | \$ - | \$ 27,580,554.74 |
| National School Lunch Program | 10.555 | 21001, 21003, 22001, 22003 | - | 138,344,094.19 |
| Child and Adult Care Food Program Emergency Operational Costs Reimbursement Program | 10.558 | 22018 | | 2,371,079.70 |
| Summer Food Service Program for Children | 10.559 | 21006, 21007, 22006, 22007 | - | 2,643,126.99 |
| Total Child Nutrition Cluster | | | - | 170,938,855.62 |
| SubTotal United States Department of Agriculture | | | - | 170,938,855.62 |
| United States Department of Education: | | | | |
| Direct: | | | | |
| Student Financial Assistance Cluster: | | | | |
| Federal Supplemental Educational Opportunity Grants | 84.007 | N/A | - | 236,075.94 |
| Federal Pell Grant Program | 84.063 | N/A | - | 4,274,722.56 |
| Total Student Financial Assistance Cluster | | | - | 4,510,798.50 |
| Research and Development Cluster: | | | | |
| Education, Innovation and Research | 84.411 | N/A | - | 709,208.63 |
| Total Research and Development Cluster | | | - | 709,208.63 |
| Indirect: | | | | |
| Special Education Cluster: | | | | |
| Special Education Grants to States: | | | | |
| Florida Department of Education | 84.027 | 262, 263 | 186,480.00 | 72,729,335.34 |
| Florida Department of Education - ARP | 84.027X | 263 | | 11,909.32 |
| Total Special Education Grants to States | 84.027 | | 186,480.00 | 72,741,244.66 |
| Florida Department of Education: | | | | |
| Special Education Preschool Grants | 84.173 | 267 | - | 1,521,069.53 |
| Special Education Preschool Grants - ARP | 84.173X | 267 | - | 105,530.63 |
| Total Special Education Preschool Grants | 84.173 | | - | 1,626,600.16 |
| Total Special Education Cluster | | | 186,480.00 | 74,367,844.82 |
| SubTotal United States Department of Education | | | 186,480.00 | 79,587,851.95 |
| United States Department of Health and Human Services: | | | | |
| Indirect: | | | | |
| TANF Cluster: | | | | |
| Temporary Assistance for Needy Families: | | | | |
| South Florida Workforce Investment Board | 93.558 | WSCTVAPY210900, WSYSSPPY212100 WSCTVAPY200900, WSYSSPPY202100 | - | 1,455,167.39 |
| Total TANF Cluster | | | - | 1,455,167.39 |
| CCDF Cluster: | | | | |
| Child Care and Development Block Grant: | | | | |
| Early Learning Coalition, Miami/Monroe - CRRSA | 93.575 | None | - | 4,486,668.82 |
| Total CCDF Cluster | | | - | 4,486,668.82 |
| Head Start Cluster: | | | | |
| Miami Dade County Board of County Commissioners: | | | | |
| Head Start | 93.600 | None | \$ - | \$ 15,241,286.10 |
| Head Start - ARP | 93.600 | None | - | 151,594.86 |
| Head Start - CRRSA | 93.600 | None | - | 174,376.66 |

SCHEDULE 5
SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2022

| Federal Grantor/Pass-Through Grantor/Program Title | Assistance Listing Number | Pass - Through Grantor Number | Amount Provided to Subrecipients | Amount of Expenditures |
|---|---------------------------------|----------------------------------|--|---------------------------|
| Clustered (Continued): | | | | |
| United States Department of Health and Human Services (Continued): | | | | |
| Indirect (Continued): | | | | |
| Head Start Cluster (Continued): | | | | |
| United Way of Miami-Dade County, Inc. | | | | |
| Head Start | 93.600 | None | - | 14,193.21 |
| Total Head Start Cluster | | | - | 15,581,450.83 |
| SubTotal United States Department of Health and Human Services | | | - | 21,523,287.04 |
| SubTotal Clustered | | | 186,480.00 | 272,049,994.61 |
| Not Clustered | | | | |
| United States Department of Agriculture: | | | | |
| Direct: | | | | |
| Farm to School Grant Program | 10.575 | N/A | - | 26,784.97 |
| Total Direct | | | - | 26,784.97 |
| Indirect: | | | | |
| Florida Department of Health: | | | | |
| Child and Adult Care Food Program | 10.558 | I-1591 | - | 26,501.60 |
| Child and Adult Care Food Program | 10.558 | I-1592 | - | 20,117.37 |
| Child and Adult Care Food Program | 10.558 | I-790 | - | 10,175.44 |
| Child and Adult Care Food Program | 10.558 | A-4091 | - | 16,546,708.08 |
| Child and Adult Care Food Program | 10.558 | S-5415 | - | 235,170.00 |
| Florida Department of Agriculture and Consumer Services: | | | | |
| Child Nutrition Discretionary Grants Limited Availability | 10.579 | 21015 | - | 32,306.00 |
| Fresh Fruit and Vegetable Program | 10.582 | 21004, 22004 | - | 353,767.40 |
| Total Indirect | | | - | 17,224,745.89 |
| SubTotal United States Department of Agriculture | | | - | 17,251,530.86 |
| United States Department of Justice: | | | | |
| Direct: | | | | |
| Public Safety Partnership and Community Policing Grants | 16.710 | N/A | - | 179,768.29 |
| STOP School Violence | 16.839 | N/A | - | 76,254.72 |
| SubTotal United States Department of Justice | | | - | 256,023.01 |
| United States Department of Labor: | | | | |
| Indirect: | | | | |
| Florida Association for Career and Technical Education: | | | | |
| Apprenticeship USA Grants | 17.285 | None | 8,004.15 | 8,004.15 |
| SubTotal United States Department of Labor | | | 8,004.15 | 8,004.15 |
| Federal Communications Commission: | | | | |
| Direct: | | | | |
| Emergency Connectivity Fund Program - ARP | 32.009 | N/A | - | 4,406,200.76 |
| SubTotal Federal Communications Commission | | | - | 4,406,200.76 |
| United States Department of Education: | | | | |
| Direct: | | | | |
| Impact Aid | 84.041 | N/A | - | 50,630.00 |
| Career and Technical Education -- National Programs | 84.051 | N/A | - | 192,499.02 |
| Magnet Schools Assistance | 84.165 | N/A | - | 4,536,836.58 |
| Teacher and School Leader Incentive Grants | 84.374 | N/A | - | 5,720,863.61 |

SCHEDULE 5
SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2022

| Federal Grantor/Pass-Through Grantor/Program Title | Assistance Listing Number | Pass - Through Grantor Number | Amount Provided to Subrecipients | Amount of Expenditures |
|---|---------------------------------|----------------------------------|--|---------------------------|
| Not Clustered (Continued): | | | | |
| United States Department of Education (Continued): | | | | |
| Direct (Continued): | | | | |
| Education Stabilization Fund | | | | |
| CARES ACT - HEERF Student Aid | 84.425E | N/A | - | 4,524,468.76 |
| CARES ACT - HEERF Institutional | 84.425F | N/A | - | 5,524,038.53 |
| CARES ACT - HEERF FIPSE | 84.425N | N/A | - | 582,898.37 |
| Total Education Stabilization Fund | 84.425 | | - | 10,631,405.66 |
| Total Direct | | | - | 21,132,234.87 |
| Indirect: | | | | |
| Florida Department of Education: | | | | |
| Adult Education - Basic Grants to States | 84.002 | 191, 193 | \$ - | \$ 5,205,604.56 |
| Title I Grants to Local Educational Agencies | 84.010 | 126, 212, 223, 226 | 23,363,893.51 | 144,324,145.78 |
| Migrant Education State Grant Program | 84.011 | 217 | - | 1,760,125.92 |
| Career and Technical Education - Basic Grants to States | 84.048 | 161 | - | 6,347,705.45 |
| Education for Homeless Children and Youth | 84.196 | 127 | - | 170,437.56 |
| Charter Schools | 84.282 | 298 | 3,395,215.69 | 3,424,367.42 |
| Twenty-First Century Community Learning Centers | 84.287 | 244 | 350,012.64 | 2,344,513.54 |
| English Language Acquisition State Grants | 84.365 | 102 | 202,168.75 | 10,933,988.24 |
| Supporting Effective Instruction State Grants | 84.367 | 224 | 1,579,314.58 | 14,029,037.04 |
| School Improvement Grants | 84.377 | 126 | | 46,622.45 |
| Student Support and Academic Enrichment Program | 84.424 | 241 | 2,275,456.46 | 10,415,960.12 |
| Education Stabilization Fund | | | | |
| CARES ACT - GEER | 84.425C | 123 | 389,148.08 | 1,229,931.77 |
| CARES ACT - ESSER I & II | 84.425D | 124, 128 | 18,856,807.63 | 172,745,088.17 |
| CARES ACT - ESSER III | 84.425U | 121 | 292,547.11 | 170,635,106.47 |
| CARES ACT - ARP-HCY | 84.425W | 122 | | 69,123.83 |
| Total Education Stabilization Fund | 84.425 | | 19,538,502.82 | 344,679,250.24 |
| Florida International University: | | | | |
| Twenty-First Century Community Learning Centers | 84.287 | None | - | 4,395,680.00 |
| New Teacher Center: | | | | |
| Supporting Effective Educator Development Program | 84.423 | None | - | 941,819.26 |
| Miami-Dade College: | | | | |
| Cessna Citation CJ2 Flight Simulator - In-Kind Support | 84.048 | None | | 190,000.00 |
| Total Indirect | | | 50,704,564.45 | 549,209,257.58 |
| SubTotal United States Department of Education | | | 50,704,564.45 | 570,341,492.45 |
| United States Department of Health and Human Services: | | | | |
| Direct: | | | | |
| Provider Relief Fund - CARES ACT | 93.498 | N/A | - | 1,051.20 |
| Total Direct | | | - | 1,051.20 |
| Indirect: | | | | |
| Florida International University: | | | | |
| Minority Health and Health Disparities Research | 93.307 | 000199 | | 4,040.05 |
| Florida Department of Children and Families: | | | | |
| Refugee and Entrant Assistance - State/Replacement Designee Administered Programs | 93.566 | XK056 | - | 1,399,742.85 |
| Florida Developmental Disabilities Council, Incorporated: | | | | |
| Developmental Disabilities Basic Support and Advocacy Grants | 93.630 | 1038TRS20F | - | 21,335.30 |
| Total Indirect | | | - | 1,425,118.20 |
| SubTotal United States Department of Health and Human Services | | | - | 1,426,169.40 |

SCHEDULE 5
SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2022

| Federal Grantor/Pass-Through Grantor/Program Title | Assistance Listing Number | Pass - Through Grantor Number | Amount Provided to Subrecipients | Amount of Expenditures |
|---|---------------------------|-------------------------------|----------------------------------|--------------------------|
| United States Department of Homeland Security: | | | | |
| Direct: | | | | |
| Citizenship Education and Training | 97.010 | N/A | - | 121,756.85 |
| SubTotal United States Department of Homeland Security | | | - | 121,756.85 |
| Center for Disease Control and Prevention: | | | | |
| Direct: | | | | |
| National Institute of Occupational Safety and Health | 93.Unknown | N/A | - | 2,213.23 |
| SubTotal for Disease Control and Prevention | | | - | 2,213.23 |
| United States Department of Defense: | | | | |
| Direct: | | | | |
| Army Junior Reserve Officers Training Corps | 12.Unknown | N/A | - | 1,907,057.43 |
| SubTotal United States Department of Defense | | | - | 1,907,057.43 |
| SubTotal Not Clustered | | | 50,712,568.60 | 595,720,448.14 |
| Total Expenditures of Federal Awards | | | \$ 50,899,048.60 | \$ 867,770,442.75 |

Notes:

- (1) Basis of Presentation. The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the Federal award activity of the Miami-Dade County District School Board under programs of the Federal government for the fiscal year ended June 30, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the District.
- (2) Summary of Significant Accounting Policies. Expenditures are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.
- (3) Indirect Cost Rate. The District has not elected to use the 10 percent de minimis cost rate allowed under the Uniform Guidance.
- (4) Noncash Assistance.
 - (A) National School Lunch Program. Includes \$14,626,897.65 of donated food received during the fiscal year. Donated foods are valued at fair value as determined at the time of donation.
 - (B) Twenty-First Century Community Learning Centers. The amount of \$4,395,680.00 represents Federal in-kind support received through Florida International University's After-School All Stars Program.
 - (C) Cessna Citation CJ2 Flight Simulator - The amount of \$190,000.00 represents Federal in-kind support received through Miami-Dade College.
- (5) Head Start. Expenditures include \$14,193.21 for grant number/program year 48100000/22, \$2,080,072.02 for grant number/program year 48750000/22, \$11,179,441.53 for grant number/program year 48760000/22; \$621,261.59 for grant number/program year 48860000/21; \$1,360,510.96 for grant number/program year 48870000/21, \$1,773.00 for grant number/program year 54390000/23, \$172,603.66 for grant number/program year 54400000/23, \$144,211.33 for grant number/program 55590000/23, \$7,383.53 for grant number/program year 55600000/23.
- (6) Emergency Connectivity Fund Program - The amount of \$4,406,200.76 is the value of broadband connectivity services rendered for the fiscal year.

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

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

| | | PAGE NUMBER |
|---------------|--|------------------------|
| INDEX: | | <u>FDOE</u> |
| Exhibit K-1 | Statement of Revenues, Expenditures and Changes in Fund Balance – General Fund ----- | 1-3 |
| Exhibit K-2 | Statement of Revenues, Expenditures and Changes in Fund Balance – Special Revenue Funds – Food Services ----- | 4-5 |
| Exhibit K-3 | Statement of Revenues, Expenditures and Changes in Fund Balance – Special Revenue Funds – Other Federal Programs ----- | 6-7 |
| Exhibit K-4 | Statement of Revenues, Expenditures and Changes in Fund Balance – Special Revenue Funds – Federal Education Stabilization Fund ----- | 8-14 |
| Exhibit K-5 | Statement of Revenues, Expenditures and Changes in Fund Balance – Special Revenue Funds – Miscellaneous ----- | 15 |
| Exhibit K-6 | Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Debt Service Funds ---- | 16 |
| Exhibit K-7 | Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Capital Projects Funds ----- | 17-18 |
| Exhibit K-8 | Statement of Revenues, Expenditures and Changes in Fund Balance – Permanent Funds ----- | 19 |
| Exhibit K-9 | Combining Statement of Revenues, Expenses and Changes in Fund Net Position – Enterprise Funds ----- | 20 |
| Exhibit K-10 | Combining Statement of Revenues, Expenses and Changes in Fund Net Position – Internal Service Funds ----- | 21 |
| Exhibit K-11 | Combining Statement of Changes in Assets, Liabilities and Fiduciary Net Position – School Internal Funds ----- | 22 |
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| Exhibit K-13 | Schedule of Categorical Programs – Report of Expenditures and Available Funds ----- | 24 |
| Exhibit K-14 | Schedule of Selected Subobject Expenditures, Categorical Flexible Spending – General Fund Expenditures and Other Data Collection ----- | 25-28 |
| Exhibit K-15 | Supplemental Schedule – Voluntary Prekindergarten (VPK) Program, General Fund Expenditures ----- | 29 |
| Exhibit K-16 | Schedule 3, School Program Cost Report, General/Special Revenue Funds (Illustration only) ----- | 30 |
| Exhibit K-17 | Schedule 4, District Aggregate Program Cost Report, General/Special Revenue Funds (Illustration only) -- | 31 |
| Exhibit K-18 | Schedule 5, Supplementary Schedule of Expenditures of Federal Awards ----- | 32 |

The *Report of Financial Data to the Commissioner of Education* (ESE 348) for the fiscal year ended June 30, 2022, was submitted in accordance with rule 6A-1.0071, Florida Administrative Code [section 1001.51(12)(b), Florida Statutes]. This report was approved by the school board on September 8, 2022.

| | |
|--|-------------------------|
| _____ Signature of District School Superintendent | _____ Signature Date |
|--|-------------------------|

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

Exhibit K-1
FDOE Page 1
Fund 100

| REVENUES | Account Number | |
|--|----------------|-------------------------|
| <i>Federal Direct:</i> | | |
| Federal Impact, Current Operations | 3121 | 283,014.00 |
| Reserve Officers Training Corps (ROTC) | 3191 | 1,191,969.26 |
| Miscellaneous Federal Direct | 3199 | |
| Total Federal Direct | 3100 | 1,474,983.26 |
| <i>Federal Through State and Local:</i> | | |
| Medicaid | 3202 | 7,369,315.34 |
| National Forest Funds | 3255 | |
| Federal Through Local | 3280 | 304,131.35 |
| Miscellaneous Federal Through State | 3299 | |
| Total Federal Through State and Local | 3200 | 7,673,446.69 |
| <i>State:</i> | | |
| Florida Education Finance Program (FEFP) | 3310 | 478,634,098.00 |
| 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 | 67,707.84 |
| Diagnostic and Learning Resources Centers | 3335 | 41,610.23 |
| Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.) | 3341 | 446,500.00 |
| State Forest Funds | 3342 | |
| State License Tax | 3343 | 271,780.74 |
| District Discretionary Lottery Funds | 3344 | |
| <i>Categorical Programs:</i> | | |
| Class Size Reduction Operating Funds | 3355 | 130,836,659.00 |
| Florida School Recognition Funds | 3361 | |
| Voluntary Prekindergarten Program | 3371 | 3,002,631.64 |
| Preschool Projects | 3372 | |
| <i>Other State:</i> | | |
| Reading Programs | 3373 | |
| Full-Service Schools Program | 3378 | 53,434.15 |
| State Through Local | 3380 | |
| Other Miscellaneous State Revenues | 3399 | 327,279.78 |
| Total State | 3300 | 613,681,701.38 |
| <i>Local:</i> | | |
| District School Taxes | 3411 | 354,989,603.54 |
| Tax Redemptions | 3421 | 1,679,419.34 |
| Payment in Lieu of Taxes | 3422 | |
| Excess Fees | 3423 | |
| Tuition | 3424 | |
| Lease Revenue | 3425 | 5,070.00 |
| Interest on Investments | 3431 | 862,811.19 |
| Gain on Sale of Investments | 3432 | |
| Net Increase (Decrease) in Fair Value of Investments | 3433 | |
| Gifts, Grants and Bequests | 3440 | 439,875.68 |
| 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 | 653,886.87 |
| Prekindergarten Early Intervention Fees | 3472 | |
| School-Age Child Care Fees | 3473 | 8,906,812.42 |
| Other Schools, Courses and Classes Fees | 3479 | 1,626,613.58 |
| <i>Miscellaneous Local:</i> | | |
| Bus Fees | 3491 | |
| Transportation Services Rendered for School Activities | 3492 | |
| Sale of Junk | 3493 | 86,459.52 |
| Receipt of Federal Indirect Cost Rate | 3494 | 9,200,556.83 |
| Other Miscellaneous Local Sources | 3495 | 5,510,561.17 |
| Refunds of Prior Year's Expenditures | 3497 | 492,110.71 |
| Collections for Lost, Damaged and Sold Textbooks | 3498 | 82,762.08 |
| Receipt of Food Service Indirect Costs | 3499 | 2,787,809.52 |
| Total Local | 3400 | 387,324,352.45 |
| Total Revenues | 3000 | 1,010,154,483.78 |

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

Exhibit K-1
FDOE Page 2
Fund 100

| EXPENDITURES | Account Number | 100 | 200 | 300 | 400 | 500 | 600 | 700 | Totals |
|--|----------------|----------------|-------------------|--------------------|-----------------|------------------------|----------------|---------------|------------------|
| | | Salaries | Employee Benefits | Purchased Services | Energy Services | Materials and Supplies | Capital Outlay | Other | |
| <i>Current:</i> | | | | | | | | | |
| Instruction | 5000 | 361,318,356.36 | 132,005,154.90 | 180,912,118.93 | 17,637.67 | 11,442,833.79 | 1,128,616.54 | 1,247,790.31 | 688,072,508.50 |
| Student Support Services | 6100 | 35,797,344.63 | 13,947,974.06 | 4,336,686.16 | 2,014.34 | 298,787.52 | 32,980.15 | 73,462.04 | 54,489,248.90 |
| Instructional Media Services | 6200 | 2,866,529.94 | 1,140,602.66 | 166,243.86 | | 29,801.95 | 199.99 | 199.98 | 4,203,578.38 |
| Instruction and Curriculum Development Services | 6300 | 9,879,610.51 | 3,267,732.80 | 1,042,123.17 | 14,320.04 | 99,487.72 | 38,501.39 | 792,817.98 | 15,134,593.61 |
| Instructional Staff Training Services | 6400 | 2,822,089.19 | 954,605.82 | 1,029,814.66 | | 29,054.66 | 485.87 | 80,834.22 | 4,916,884.42 |
| Instruction-Related Technology | 6500 | 4,909,867.67 | 1,721,986.95 | 2,728,539.67 | 100,019.92 | 415,679.87 | 24,985.39 | | 9,901,079.47 |
| Board | 7100 | 577,774.85 | 488,753.22 | 2,178,082.77 | 282.81 | 7,025.47 | 300.00 | 428,144.00 | 3,680,363.12 |
| General Administration | 7200 | 1,504,870.38 | 459,521.04 | 121,878.85 | 2,214.05 | 22,010.27 | 7,780.40 | 33,663.44 | 2,151,938.43 |
| School Administration | 7300 | 48,693,685.33 | 17,880,517.99 | 323,208.71 | | 261,753.99 | 106,058.17 | 2,715.98 | 67,267,940.17 |
| Facilities Acquisition and Construction | 7410 | 682,068.08 | 217,841.83 | 542,675.13 | 1,702.16 | 3,605.62 | 1,276,705.64 | 10,608,564.93 | 13,333,163.39 |
| Fiscal Services | 7500 | 3,990,608.44 | 1,467,865.71 | 421,937.82 | | 66,405.68 | 1,519.34 | 86,480.35 | 6,034,817.34 |
| Food Services | 7600 | | | | | | | | 0.00 |
| Central Services | 7700 | 9,389,486.99 | 5,392,947.54 | 7,757,206.13 | 181,160.72 | 114,875.27 | 48,060.02 | 869,602.77 | 23,753,339.44 |
| Student Transportation Services | 7800 | 1,032,902.54 | 384,145.88 | 58,518,550.00 | 4,381,131.60 | 9,594.68 | 595.37 | | 64,326,920.07 |
| Operation of Plant | 7900 | 9,834,581.80 | 4,681,808.30 | 43,306,953.34 | 12,577,962.36 | 1,390,158.90 | 832,976.96 | 28,276.24 | 72,652,717.90 |
| Maintenance of Plant | 8100 | 11,873,141.45 | 4,533,043.87 | 5,730,453.17 | 553,369.97 | 3,616,239.01 | 25,055.52 | 39,915.51 | 26,371,218.50 |
| Administrative Technology Services | 8200 | 2,914,817.62 | 944,882.42 | 3,016,446.68 | | 91,977.95 | 747,251.61 | 8,685.97 | 7,724,062.25 |
| Community Services | 9100 | 545,693.46 | 178,336.46 | 713,066.21 | | 41,997.69 | 5,030.91 | 6,138.20 | 1,490,262.93 |
| <i>Capital Outlay:</i> | | | | | | | | | |
| Facilities Acquisition and Construction | 7420 | | | | | | 202,288.24 | | 202,288.24 |
| Other Capital Outlay | 9300 | | | | | | 915,400.72 | | 915,400.72 |
| <i>Debt Service: (Function 9200)</i> | | | | | | | | | |
| Redemption of Principal | 710 | | | | | | | | 0.00 |
| Interest | 720 | | | | | | | | 0.00 |
| Total Expenditures | | 508,633,429.24 | 189,667,721.45 | 312,845,985.26 | 17,831,815.64 | 17,941,290.04 | 5,394,792.23 | 14,307,291.92 | 1,066,622,325.78 |
| Excess (Deficiency) of Revenues Over Expenditures | | | | | | | | | (56,467,842.00) |

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

Exhibit K-1
FDOE Page 3
Fund 100

| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES | Account Number | |
|--|---------------------------|-----------------|
| Loans | 3720 | |
| Sale of Capital Assets | 3730 | 229,940.52 |
| Loss Recoveries | 3740 | 4,284.13 |
| <i>Transfers In:</i> | | |
| From Debt Service Funds | 3620 | |
| From Capital Projects Funds | 3630 | 33,280,823.52 |
| From Special Revenue Funds | 3640 | |
| From Permanent Funds | 3660 | |
| From Internal Service Funds | 3670 | |
| From Enterprise Funds | 3690 | |
| Total Transfers In | 3600 | 33,280,823.52 |
| <i>Transfers Out: (Function 9700)</i> | | |
| To Debt Service Funds | 920 | |
| To Capital Projects Funds | 930 | |
| To Special Revenue Funds | 940 | (122,240.25) |
| To Permanent Funds | 960 | |
| To Internal Service Funds | 970 | (149,441.83) |
| To Enterprise Funds | 990 | |
| Total Transfers Out | 9700 | (271,682.08) |
| Total Other Financing Sources (Uses) | | 33,243,366.09 |
| Net Change In Fund Balance | | (23,224,475.91) |
| Fund Balance, July 1, 2021 | 2800 | 111,144,172.32 |
| Adjustments to Fund Balance | 2891 | 8,322,142.43 |
| <i>Ending Fund Balance:</i> | | |
| Nonspendable Fund Balance | 2710 | 6,510,161.50 |
| Restricted Fund Balance | 2720 | 20,143,076.88 |
| Committed Fund Balance | 2730 | |
| Assigned Fund Balance | 2740 | 18,366,245.83 |
| Unassigned Fund Balance | 2750 | 51,222,354.63 |
| Total Fund Balances, June 30, 2022 | 2700 | 96,241,838.84 |

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

For the Fiscal Year Ended June 30, 2022

Exhibit K-2
FDOE Page 4
Fund 410

| REVENUES | Account Number | |
|--|----------------|---------------|
| <i>Federal :</i> | | |
| Miscellaneous Federal Direct | 3199 | |
| <i>Federal Through State and Local:</i> | | |
| School Lunch Reimbursement | 3261 | 46,050,373.92 |
| School Breakfast Reimbursement | 3262 | 17,439,736.52 |
| Afterschool Snack Reimbursement | 3263 | 1,280,820.00 |
| Child Care Food Program | 3264 | |
| USDA-Donated Commodities | 3265 | 5,756,727.20 |
| Cash in Lieu of Donated Foods | 3266 | 165,674.50 |
| Summer Food Service Program | 3267 | 1,198,121.90 |
| Fresh Fruit and Vegetable Program | 3268 | 747,107.39 |
| Other Food Services | 3269 | |
| Federal Through Local | 3280 | 2,900,309.75 |
| Miscellaneous Federal Through State | 3299 | 72,687.77 |
| Total Federal Through State and Local | 3200 | 75,611,558.95 |
| <i>State:</i> | | |
| School Breakfast Supplement | 3337 | 414,556.00 |
| School Lunch Supplement | 3338 | 422,884.00 |
| State Through Local | 3380 | |
| Other Miscellaneous State Revenues | 3399 | |
| Total State | 3300 | 837,440.00 |
| <i>Local:</i> | | |
| Interest on Investments | 3431 | 168,585.51 |
| Gain on Sale of Investments | 3432 | |
| Net Increase (Decrease) in Fair Value of Investments | 3433 | |
| Gifts, Grants and Bequests | 3440 | 7,049.04 |
| Student Lunches | 3451 | 57,149.98 |
| Student Breakfasts | 3452 | |
| Adult Breakfasts/Lunches | 3453 | 11,017.65 |
| Student and Adult á la Carte Fees | 3454 | 1,569,162.35 |
| Student Snacks | 3455 | |
| Other Food Sales | 3456 | |
| Other Miscellaneous Local Sources | 3495 | 2,950.00 |
| Refunds of Prior Year's Expenditures | 3497 | |
| Total Local | 3400 | 1,815,914.53 |
| Total Revenues | 3000 | 78,264,913.48 |

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

Exhibit K-2
FDOE Page 5
Fund 410

| EXPENDITURES (Functions 7600/9300) | Account Number | |
|--|-----------------------|----------------------|
| Salaries | 100 | 1,353,680.35 |
| Employee Benefits | 200 | 566,360.82 |
| Purchased Services | 300 | 43,890,055.63 |
| Energy Services | 400 | 556,339.45 |
| Materials and Supplies | 500 | 5,423,512.62 |
| Capital Outlay | 600 | 8,370,575.33 |
| Other | 700 | 2,788,371.90 |
| Other Capital Outlay (Function 9300) | 600 | 6,896,754.98 |
| Total Expenditures | | 69,845,651.08 |
| Excess (Deficiency) of Revenues Over Expenditures | | 8,419,262.40 |
| 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 | 89,093.57 |
| 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 | 89,093.57 |
| <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) | | 89,093.57 |
| Net Change in Fund Balance | | 8,508,355.97 |
| Fund Balance, July 1, 2021 | 2800 | 28,110,948.52 |
| Adjustments to Fund Balance | 2891 | |
| <i>Ending Fund Balance:</i> | | |
| Nonspendable Fund Balance | 2710 | |
| Restricted Fund Balance | 2720 | 36,619,304.49 |
| Committed Fund Balance | 2730 | |
| Assigned Fund Balance | 2740 | |
| Unassigned Fund Balance | 2750 | |
| Total Fund Balances, June 30, 2022 | 2700 | 36,619,304.49 |

HCTA Exhibit J -- Page 80 of 108

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

Exhibit K-3
FDOE Page 6
Fund 420

| REVENUES | Account Number | |
|--|----------------|-----------------------|
| <i>Federal Direct:</i> | | |
| Head Start | 3130 | |
| Workforce Innovation and Opportunity Act | 3170 | |
| Community Action Programs | 3180 | |
| Reserve Officers Training Corps (ROTC) | 3191 | |
| Pell Grants | 3192 | |
| Miscellaneous Federal Direct | 3199 | 4,057,035.56 |
| Total Federal Direct | 3100 | 4,057,035.56 |
| <i>Federal Through State and Local:</i> | | |
| Career and Technical Education | 3201 | 1,804,072.25 |
| Medicaid | 3202 | |
| Individuals with Disabilities Education Act (IDEA) | 3230 | 34,103,198.60 |
| <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 | 46,768,810.83 |
| Teacher and Principal Training and Recruiting - Title II, Part A | 3225 | 4,534,206.50 |
| Math and Science Partnerships - Title II, Part B | 3226 | |
| Language Instruction - Title III | 3241 | 1,322,601.14 |
| Twenty-First Century Schools - Title IV | 3242 | 2,009,677.75 |
| Federal Through Local | 3280 | 53,275.27 |
| Emergency Immigrant Education Program | 3293 | |
| Miscellaneous Federal Through State | 3299 | 18,790,620.83 |
| Total Federal Through State and Local | 3200 | 109,386,463.17 |
| <i>State:</i> | | |
| State Through Local | 3380 | |
| Other Miscellaneous State Revenues | 3399 | |
| Total State | 3300 | 0.00 |
| <i>Local:</i> | | |
| Interest on Investments | 3431 | |
| Gain on Sale of Investments | 3432 | |
| Net Increase (Decrease) in Fair Value of Investments | 3433 | |
| Gifts, Grants and Bequests | 3440 | |
| Adult General Education Course Fees | 3461 | |
| Sale of Junk | 3493 | |
| Other Miscellaneous Local Sources | 3495 | 4.95 |
| Refunds of Prior Year's Expenditures | 3497 | |
| Total Local | 3400 | 4.95 |
| Total Revenues | 3000 | 113,443,503.68 |

HCTA Exhibit J -- Page 81 of 124

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

Exhibit K-3
FDOE Page 7
Fund 420

| EXPENDITURES | Account Number | 100 | 200 | 300 | 400 | 500 | 600 | 700 | Totals |
|--|----------------|---------------|-------------------|--------------------|-----------------|------------------------|----------------|--------------|----------------|
| | | Salaries | Employee Benefits | Purchased Services | Energy Services | Materials and Supplies | Capital Outlay | Other | |
| <i>Current:</i> | | | | | | | | | |
| Instruction | 5000 | 20,972,709.26 | 8,380,455.33 | 7,582,907.39 | | 2,716,495.09 | 1,053,405.06 | 184,350.57 | 40,890,322.70 |
| Student Support Services | 6100 | 11,811,742.39 | 4,041,321.66 | 4,070,699.66 | | 853,052.60 | 48,907.48 | 21,466.11 | 20,847,189.90 |
| Instructional Media Services | 6200 | 699,819.26 | 243,544.10 | 46,906.47 | | | | | 990,269.83 |
| Instruction and Curriculum Development Services | 6300 | 6,176,058.51 | 2,078,199.87 | 565,210.77 | | 338,691.28 | 2,574.36 | 5,067.44 | 9,165,802.23 |
| Instructional Staff Training Services | 6400 | 10,912,752.08 | 3,622,868.78 | 2,057,735.64 | | 153,185.94 | 33,566.51 | 74,724.95 | 16,854,833.90 |
| Instruction-Related Technology | 6500 | 204,851.37 | 71,868.54 | 9,581.07 | | 2,593.01 | 259,776.00 | | 548,669.99 |
| Board | 7100 | | | | | | | | 0.00 |
| General Administration | 7200 | | | | | | | 4,616,350.94 | 4,616,350.94 |
| School Administration | 7300 | 706,570.94 | 190,615.52 | 151,766.08 | | 651.37 | | | 1,049,603.91 |
| Facilities Acquisition and Construction | 7410 | | | | | | 10,650.00 | | 10,650.00 |
| Fiscal Services | 7500 | | | | | | | | 0.00 |
| Food Services | 7600 | | | | | | | | 0.00 |
| Central Services | 7700 | 5,773.60 | 526.34 | 80,200.00 | | | | 18.70 | 86,518.64 |
| Student Transportation Services | 7800 | 143,747.66 | 62,578.24 | 50,062.06 | | | | | 256,387.96 |
| Operation of Plant | 7900 | | 8.34 | 120,000.00 | | 632.65 | | | 120,640.99 |
| Maintenance of Plant | 8100 | | | | | | | | 0.00 |
| Administrative Technology Services | 8200 | | | 105,329.78 | | 10,413.44 | 16,812,439.38 | | 16,928,182.60 |
| Community Services | 9100 | 49,051.62 | 16,840.57 | | | | | | 65,892.19 |
| <i>Capital Outlay:</i> | | | | | | | | | |
| Facilities Acquisition and Construction | 7420 | | | | | | | | 0.00 |
| Other Capital Outlay | 9300 | | | | | | 1,045,334.58 | | 1,045,334.58 |
| Total Expenditures | | 51,683,076.69 | 18,708,827.29 | 14,840,398.92 | 0.00 | 4,075,715.38 | 19,266,653.37 | 4,901,978.71 | 113,476,650.36 |
| Excess (Deficiency) of Revenues over Expenditures | | | | | | | | | (33,146.68) |
| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES | Account Number | | | | | | | | |
| Loans | 3720 | | | | | | | | |
| Sale of Capital Assets | 3730 | | | | | | | | |
| Loss Recoveries | 3740 | | | | | | | | |
| <i>Transfers In:</i> | | | | | | | | | |
| From General Fund | 3610 | 33,146.68 | | | | | | | |
| 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 | 33,146.68 | | | | | | | |
| <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) | | 33,146.68 | | | | | | | |
| Net Change in Fund Balance | | 0.00 | | | | | | | |
| Fund Balance, July 1, 2021 | 2800 | 0.00 | | | | | | | |
| Adjustments to Fund Balance | 2891 | | | | | | | | |
| <i>Ending Fund Balance:</i> | | | | | | | | | |
| Nonspendable Fund Balance | 2710 | | | | | | | | |
| Restricted Fund Balance | 2720 | | | | | | | | |
| Committed Fund Balance | 2730 | | | | | | | | |
| Assigned Fund Balance | 2740 | | | | | | | | |
| Unassigned Fund Balance | 2750 | | | | | | | | |
| Total Fund Balances, June 30, 2022 | 2700 | 0.00 | | | | | | | |

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

Exhibit K-4

DOE Page 8

| REVENUES | Account Number | Elem. & Sec. School Emergency Relief (ESSER) 441 | Other CARES Act Relief Fund (Including GEER) 442 | Elem. & Sec. School Emergency Relief (ESSER II) 443 | Other CRRSA Act Relief Fund (Including GEER II) 444 | Elem. & Sec. School Emergency Relief (ESSER III) 445 | Other ARP Act Relief Fund 446 | Totals |
|---|-------------------|--|---|---|--|--|----------------------------------|----------------|
| <i>Federal Direct:</i> | | | | | | | | |
| Miscellaneous Federal Direct | 3199 | | 24,566.34 | | | | | 24,566.34 |
| Total Federal Direct: | 3100 | 0.00 | 24,566.34 | 0.00 | 0.00 | 0.00 | 0.00 | 24,566.34 |
| <i>Federal Through State and Local:</i> | | | | | | | | |
| Education Stabilization Funds - K-12 | 3271 | 2,704,919.23 | 471,012.06 | 68,766,568.73 | | 47,914,600.45 | 1,793,009.61 | 121,650,110.08 |
| Education Stabilization Funds - Workforce | 3272 | | | | | | | 0.00 |
| Education Stabilization Funds - VPK | 3273 | | 358,030.46 | | | | | 358,030.46 |
| Federal Through Local | 3280 | | | | | | | 0.00 |
| Miscellaneous Federal Through State | 3299 | 47,361.12 | 254,844.06 | | | | | 302,205.18 |
| Total Federal Through State and Local | 3200 | 2,752,280.35 | 1,083,886.58 | 68,766,568.73 | 0.00 | 47,914,600.45 | 1,793,009.61 | 122,310,345.72 |
| <i>Local:</i> | | | | | | | | |
| Other Miscellaneous Local Sources | 3495 | 159,056.18 | | 325.00 | | | | 159,381.18 |
| Total Local | 3400 | 159,056.18 | 0.00 | 325.00 | 0.00 | 0.00 | 0.00 | 159,381.18 |
| Total Revenues | 3000 | 2,911,336.53 | 1,108,452.92 | 68,766,893.73 | 0.00 | 47,914,600.45 | 1,793,009.61 | 122,494,293.24 |

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

Exhibit K-4
FDOE Page 9
Fund 441

| EXPENDITURES | Account Number | 100 Salaries | 200 Employee Benefits | 300 Purchased Services | 400 Energy Services | 500 Materials and Supplies | 600 Capital Outlay | 700 Other | Totals |
|--|----------------|-----------------|--------------------------|---------------------------|------------------------|-------------------------------|-----------------------|--------------|--------------|
| <i>Current:</i> | | | | | | | | | |
| Instruction | 5000 | | | 809,513.44 | | 232,877.68 | 362,703.31 | | 1,405,094.43 |
| Student Support Services | 6100 | | 0.06 | | 331,038.50 | 2,934.66 | | | 333,973.22 |
| Instructional Media Services | 6200 | | | | | | | | 0.00 |
| Instruction and Curriculum Development Services | 6300 | | | | | | | | 0.00 |
| Instructional Staff Training Services | 6400 | 360.00 | 30.24 | 227,953.62 | | 48,061.27 | 234.79 | 52,325.00 | 328,964.92 |
| Instruction-Related Technology | 6500 | | | 3,380.00 | | | | | 3,380.00 |
| Board | 7100 | | | | | | | | 0.00 |
| General Administration | 7200 | | | | | | | 60,956.36 | 60,956.36 |
| School Administration | 7300 | | | 575.56 | | | | | 575.56 |
| Facilities Acquisition and Construction | 7410 | | | | | | | | 0.00 |
| Fiscal Services | 7500 | | | | | 500.00 | | | 500.00 |
| Food Services | 7600 | | | | | | | | 0.00 |
| Central Services | 7700 | | | | | | 255,188.29 | | 255,188.29 |
| Student Transportation Services | 7800 | | | | | | | | 0.00 |
| Operation of Plant | 7900 | | | 176,741.73 | | 4,030.57 | 810.00 | | 181,582.30 |
| Maintenance of Plant | 8100 | | | 1,268.40 | | 10.80 | | | 1,279.20 |
| Administrative Technology Services | 8200 | | | | | | 339,842.25 | | 339,842.25 |
| Community Services | 9100 | | | | | | | | 0.00 |
| <i>Capital Outlay:</i> | | | | | | | | | |
| Facilities Acquisition and Construction | 7420 | | | | | | | | 0.00 |
| Other Capital Outlay | 9300 | | | | | | | | 0.00 |
| Total Expenditures | | 360.00 | 30.30 | 1,219,432.75 | 331,038.50 | 288,414.98 | 958,778.64 | 113,281.36 | 2,911,336.53 |
| Excess (Deficiency) of Revenues over Expenditures | | | | | | | | | 0.00 |
| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES | Account Number | | | | | | | | |
| Loans | 3720 | | | | | | | | |
| Sale of Capital Assets | 3730 | | | | | | | | |
| Loss Recoveries | 3740 | | | | | | | | |
| <i>Transfers In:</i> | | | | | | | | | |
| From General Fund | 3610 | | | | | | | | |
| From Debt Service Funds | 3620 | | | | | | | | |
| From Capital Projects Funds | 3630 | | | | | | | | |
| Interfund | 3650 | | | | | | | | |
| From Permanent Funds | 3660 | | | | | | | | |
| From Internal Service Funds | 3670 | | | | | | | | |
| From Enterprise Funds | 3690 | | | | | | | | |
| Total Transfers In | 3600 | | 0.00 | | | | | | |
| <i>Transfers Out: (Function 9700)</i> | | | | | | | | | |
| To the General Fund | 910 | | | | | | | | |
| To Debt Service Funds | 920 | | | | | | | | |
| To Capital Projects Funds | 930 | | | | | | | | |
| Interfund | 950 | | | | | | | | |
| To Permanent Funds | 960 | | | | | | | | |
| To Internal Service Funds | 970 | | | | | | | | |
| To Enterprise Funds | 990 | | | | | | | | |
| Total Transfers Out | 9700 | | 0.00 | | | | | | |
| Total Other Financing Sources (Uses) | | | 0.00 | | | | | | |
| Net Change in Fund Balance | | | 0.00 | | | | | | |
| Fund Balance, July 1, 2021 | 2800 | | 0.00 | | | | | | |
| Adjustments to Fund Balance | 2891 | | | | | | | | |
| <i>Ending Fund Balance:</i> | | | | | | | | | |
| Nonspendable Fund Balance | 2710 | | | | | | | | |
| Restricted Fund Balance | 2720 | | | | | | | | |
| Committed Fund Balance | 2730 | | | | | | | | |
| Assigned Fund Balance | 2740 | | | | | | | | |
| Unassigned Fund Balance | 2750 | | | | | | | | |
| Total Fund Balances, June 30, 2022 | 2700 | | 0.00 | | | | | | |

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

Exhibit K-4
FDOE Page 10
Fund 442

| EXPENDITURES | Account Number | 100 Salaries | 200 Employee Benefits | 300 Purchased Services | 400 Energy Services | 500 Materials and Supplies | 600 Capital Outlay | 700 Other | Totals |
|--|----------------|-----------------|--------------------------|---------------------------|------------------------|-------------------------------|-----------------------|--------------|--------------|
| <i>Current:</i> | | | | | | | | | |
| Instruction | 5000 | 1,223.26 | 210.34 | 18,285.39 | | 392,716.29 | 137,035.46 | | 549,470.74 |
| Student Support Services | 6100 | | | 318,244.29 | | | | | 318,244.29 |
| Instructional Media Services | 6200 | | | | | | | | 0.00 |
| Instruction and Curriculum Development Services | 6300 | 1,477.38 | 297.25 | 8,561.50 | | 11,828.31 | | 1,378.82 | 23,543.26 |
| Instructional Staff Training Services | 6400 | 2,115.25 | 184.94 | | | | | 3,750.00 | 6,050.19 |
| Instruction-Related Technology | 6500 | 23,119.71 | 7,029.20 | | | | | | 30,148.91 |
| Board | 7100 | | | | | | | | 0.00 |
| General Administration | 7200 | | | | | | | 1,023.08 | 1,023.08 |
| 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 | | | 135,680.00 | | | | | 135,680.00 |
| Student Transportation Services | 7800 | | | | | | | | 0.00 |
| Operation of Plant | 7900 | | | | | | | | 0.00 |
| Maintenance of Plant | 8100 | | | | | | | | 0.00 |
| Administrative Technology Services | 8200 | | | | | | 44,292.45 | | 44,292.45 |
| Community Services | 9100 | | | | | | | | 0.00 |
| <i>Capital Outlay:</i> | | | | | | | | | |
| Facilities Acquisition and Construction | 7420 | | | | | | | | 0.00 |
| Other Capital Outlay | 9300 | | | | | | | | 0.00 |
| Total Expenditures | | 27,935.60 | 7,721.73 | 480,771.18 | 0.00 | 404,544.60 | 181,327.91 | 6,151.90 | 1,108,452.92 |
| Excess (Deficiency) of Revenues over Expenditures | | | | | | | | | 0.00 |
| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES | Account Number | | | | | | | | |
| Loans | 3720 | | | | | | | | |
| Sale of Capital Assets | 3730 | | | | | | | | |
| Loss Recoveries | 3740 | | | | | | | | |
| <i>Transfers In:</i> | | | | | | | | | |
| From General Fund | 3610 | | | | | | | | |
| From Debt Service Funds | 3620 | | | | | | | | |
| From Capital Projects Funds | 3630 | | | | | | | | |
| Interfund | 3650 | | | | | | | | |
| From Permanent Funds | 3660 | | | | | | | | |
| From Internal Service Funds | 3670 | | | | | | | | |
| From Enterprise Funds | 3690 | | | | | | | | |
| Total Transfers In | 3600 | 0.00 | | | | | | | |
| <i>Transfers Out: (Function 9700)</i> | | | | | | | | | |
| To the General Fund | 910 | | | | | | | | |
| To Debt Service Funds | 920 | | | | | | | | |
| To Capital Projects Funds | 930 | | | | | | | | |
| Interfund | 950 | | | | | | | | |
| To Permanent Funds | 960 | | | | | | | | |
| To Internal Service Funds | 970 | | | | | | | | |
| To Enterprise Funds | 990 | | | | | | | | |
| Total Transfers Out | 9700 | 0.00 | | | | | | | |
| Total Other Financing Sources (Uses) | | 0.00 | | | | | | | |
| Net Change in Fund Balance | | 0.00 | | | | | | | |
| Fund Balance, July 1, 2021 | 2800 | 0.00 | | | | | | | |
| Adjustments to Fund Balance | 2891 | | | | | | | | |
| <i>Ending Fund Balance:</i> | | | | | | | | | |
| Nonspendable Fund Balance | 2710 | | | | | | | | |
| Restricted Fund Balance | 2720 | | | | | | | | |
| Committed Fund Balance | 2730 | | | | | | | | |
| Assigned Fund Balance | 2740 | | | | | | | | |
| Unassigned Fund Balance | 2750 | | | | | | | | |
| Total Fund Balances, June 30, 2022 | 2700 | 0.00 | | | | | | | |

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

Exhibit K-4
FDOE Page 11
Fund 443

| EXPENDITURES | Account Number | 100 Salaries | 200 Employee Benefits | 300 Purchased Services | 400 Energy Services | 500 Materials and Supplies | 600 Capital Outlay | 700 Other | Totals |
|--|----------------|-----------------|--------------------------|---------------------------|------------------------|-------------------------------|-----------------------|--------------|---------------|
| <i>Current:</i> | | | | | | | | | |
| Instruction | 5000 | 9,846,784.17 | 2,630,719.59 | 10,942,154.72 | | 12,465,431.17 | 4,574,831.76 | 53,699.50 | 40,513,620.91 |
| Student Support Services | 6100 | 1,490,731.68 | 349,985.78 | 2,075,254.50 | | 29,575.66 | 174,217.56 | 41,990.00 | 4,161,755.18 |
| Instructional Media Services | 6200 | 6,220.50 | 1,140.08 | | | | | | 7,360.58 |
| Instruction and Curriculum Development Services | 6300 | 300,000.36 | 98,308.25 | 87,299.77 | | 495,218.97 | 8,135.70 | | 988,963.05 |
| Instructional Staff Training Services | 6400 | 4,732,964.11 | 1,652,307.21 | 749,775.50 | | 1,410.00 | | | 7,136,456.82 |
| Instruction-Related Technology | 6500 | 8,839.81 | 1,845.25 | 501,985.70 | | | | | 512,670.76 |
| Board | 7100 | | | | | | | | 0.00 |
| General Administration | 7200 | 1,860.84 | 395.53 | | | | | 3,029,910.36 | 3,032,166.73 |
| School Administration | 7300 | 1,032,719.18 | 351,282.37 | 262,902.42 | | 18,162.17 | | | 1,665,066.14 |
| Facilities Acquisition and Construction | 7410 | 477.60 | 95.22 | | | | 111,226.68 | | 111,799.50 |
| Fiscal Services | 7500 | 6,991.60 | 1,403.22 | | | | | | 8,394.82 |
| Food Services | 7600 | 915.20 | 178.78 | | | | | | 1,093.98 |
| Central Services | 7700 | 117,508.63 | 26,621.31 | 523,281.92 | | | 1,427,750.63 | | 2,095,162.49 |
| Student Transportation Services | 7800 | 533.27 | 102.32 | 1,877,348.44 | 90,636.91 | | | | 1,968,620.94 |
| Operation of Plant | 7900 | 41,950.49 | 20,342.28 | 683,041.02 | | 530,597.37 | 182,840.12 | | 1,458,771.28 |
| Maintenance of Plant | 8100 | 19,555.63 | 3,812.96 | | | | | | 23,368.59 |
| Administrative Technology Services | 8200 | 4,005.71 | 755.70 | 4,772,426.55 | | | 304,434.00 | | 5,081,621.96 |
| Community Services | 9100 | | | | | | | | 0.00 |
| <i>Capital Outlay:</i> | | | | | | | | | |
| Facilities Acquisition and Construction | 7420 | | | | | | | | 0.00 |
| Other Capital Outlay | 9300 | | | | | | | | 0.00 |
| Total Expenditures | | 17,612,058.78 | 5,139,295.85 | 22,475,470.54 | 90,636.91 | 13,540,395.34 | 6,783,436.45 | 3,125,599.86 | 68,766,893.73 |
| Excess (Deficiency) of Revenues over Expenditures | | | | | | | | | 0.00 |
| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES | Account Number | | | | | | | | |
| Loans | 3720 | | | | | | | | |
| Sale of Capital Assets | 3730 | | | | | | | | |
| Loss Recoveries | 3740 | | | | | | | | |
| <i>Transfers In:</i> | | | | | | | | | |
| From General Fund | 3610 | | | | | | | | |
| From Debt Service Funds | 3620 | | | | | | | | |
| From Capital Projects Funds | 3630 | | | | | | | | |
| Interfund | 3650 | | | | | | | | |
| From Permanent Funds | 3660 | | | | | | | | |
| From Internal Service Funds | 3670 | | | | | | | | |
| From Enterprise Funds | 3690 | | | | | | | | |
| Total Transfers In | 3600 | 0.00 | | | | | | | |
| <i>Transfers Out: (Function 9700)</i> | | | | | | | | | |
| To the General Fund | 910 | | | | | | | | |
| To Debt Service Funds | 920 | | | | | | | | |
| To Capital Projects Funds | 930 | | | | | | | | |
| Interfund | 950 | | | | | | | | |
| To Permanent Funds | 960 | | | | | | | | |
| To Internal Service Funds | 970 | | | | | | | | |
| To Enterprise Funds | 990 | | | | | | | | |
| Total Transfers Out | 9700 | 0.00 | | | | | | | |
| Total Other Financing Sources (Uses) | | | | | | | | | 0.00 |
| Net Change in Fund Balance | | | | | | | | | 0.00 |
| Fund Balance, July 1, 2021 | 2800 | 0.00 | | | | | | | |
| Adjustments to Fund Balance | 2891 | | | | | | | | |
| <i>Ending Fund Balance:</i> | | | | | | | | | |
| Nonspendable Fund Balance | 2710 | | | | | | | | |
| Restricted Fund Balance | 2720 | | | | | | | | |
| Committed Fund Balance | 2730 | | | | | | | | |
| Assigned Fund Balance | 2740 | | | | | | | | |
| Unassigned Fund Balance | 2750 | | | | | | | | |
| Total Fund Balances, June 30, 2022 | 2700 | 0.00 | | | | | | | |

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

Exhibit K-4
FDOE Page 12
Fund 444

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

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

Exhibit K-4
FDOE Page 13
Fund 445

| EXPENDITURES | Account Number | 100 | 200 | 300 | 400 | 500 | 600 | 700 | Totals |
|--|----------------|---------------|-------------------|--------------------|-----------------|------------------------|----------------|--------------|---------------|
| | | Salaries | Employee Benefits | Purchased Services | Energy Services | Materials and Supplies | Capital Outlay | Other | |
| <i>Current:</i> | | | | | | | | | |
| Instruction | 5000 | 11,157,504.89 | 1,425,155.57 | 3,368,340.52 | | 67,387.16 | 245,482.26 | | 16,263,870.40 |
| Student Support Services | 6100 | 1,919,934.59 | 515,129.89 | 1,725,632.25 | | | | | 4,160,696.73 |
| Instructional Media Services | 6200 | 593,454.17 | 179,957.54 | | | | | | 773,411.71 |
| Instruction and Curriculum Development Services | 6300 | 353,406.03 | 39,228.99 | 293,560.00 | | | | | 686,195.02 |
| Instructional Staff Training Services | 6400 | 722,411.94 | 99,407.38 | 10,000.00 | | | | | 831,819.32 |
| Instruction-Related Technology | 6500 | 5,359,434.32 | 2,115,635.80 | | | | | | 7,475,070.12 |
| Board | 7100 | 2,127.10 | 323.32 | | | | | | 2,450.42 |
| General Administration | 7200 | 8,761.07 | 1,539.68 | | | | | 1,492,316.09 | 1,502,616.84 |
| School Administration | 7300 | 1,318,490.25 | 182,629.36 | 44,520.00 | | | | | 1,545,639.61 |
| Facilities Acquisition and Construction | 7410 | 4,637.90 | 784.38 | | | | | | 5,422.28 |
| Fiscal Services | 7500 | 42,408.25 | 7,207.04 | | | | | | 49,615.29 |
| Food Services | 7600 | 14,814.04 | 2,625.97 | | | | | | 17,440.01 |
| Central Services | 7700 | 102,252.35 | 9,376,321.71 | | | | 362,247.34 | | 9,840,821.40 |
| Student Transportation Services | 7800 | 10,819.75 | 2,014.44 | 1,112.62 | | | | | 13,946.81 |
| Operation of Plant | 7900 | 176,434.73 | 31,894.50 | | 1,600,000.00 | 809,948.34 | | | 2,618,277.57 |
| Maintenance of Plant | 8100 | 57,848.89 | 9,075.32 | | | | | | 66,924.21 |
| Administrative Technology Services | 8200 | 16,194.75 | 2,424.85 | 2,033,171.00 | | | | | 2,051,790.60 |
| Community Services | 9100 | 7,650.30 | 941.81 | | | | | | 8,592.11 |
| <i>Capital Outlay:</i> | | | | | | | | | |
| Facilities Acquisition and Construction | 7420 | | | | | | | | 0.00 |
| Other Capital Outlay | 9300 | | | | | | | | 0.00 |
| Total Expenditures | | 21,868,585.32 | 13,992,297.55 | 7,476,336.39 | 1,600,000.00 | 877,335.50 | 607,729.60 | 1,492,316.09 | 47,914,600.45 |
| Excess (Deficiency) of Revenues over Expenditures | | | | | | | | | 0.00 |
| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES | Account Number | | | | | | | | |
| Loans | 3720 | | | | | | | | |
| Sale of Capital Assets | 3730 | | | | | | | | |
| Loss Recoveries | 3740 | | | | | | | | |
| <i>Transfers In:</i> | | | | | | | | | |
| From General Fund | 3610 | | | | | | | | |
| From Debt Service Funds | 3620 | | | | | | | | |
| From Capital Projects Funds | 3630 | | | | | | | | |
| Interfund | 3650 | | | | | | | | |
| From Permanent Funds | 3660 | | | | | | | | |
| From Internal Service Funds | 3670 | | | | | | | | |
| From Enterprise Funds | 3690 | | | | | | | | |
| Total Transfers In | 3600 | 0.00 | | | | | | | |
| <i>Transfers Out: (Function 9700)</i> | | | | | | | | | |
| To the General Fund | 910 | | | | | | | | |
| To Debt Service Funds | 920 | | | | | | | | |
| To Capital Projects Funds | 930 | | | | | | | | |
| Interfund | 950 | | | | | | | | |
| To Permanent Funds | 960 | | | | | | | | |
| To Internal Service Funds | 970 | | | | | | | | |
| To Enterprise Funds | 990 | | | | | | | | |
| Total Transfers Out | 9700 | 0.00 | | | | | | | |
| Total Other Financing Sources (Uses) | | | | | | | | | 0.00 |
| Net Change in Fund Balance | | | | | | | | | 0.00 |
| Fund Balance, July 1, 2021 | 2800 | 0.00 | | | | | | | |
| Adjustments to Fund Balance | 2891 | | | | | | | | |
| <i>Ending Fund Balance:</i> | | | | | | | | | |
| Nonspendable Fund Balance | 2710 | | | | | | | | |
| Restricted Fund Balance | 2720 | | | | | | | | |
| Committed Fund Balance | 2730 | | | | | | | | |
| Assigned Fund Balance | 2740 | | | | | | | | |
| Unassigned Fund Balance | 2750 | | | | | | | | |
| Total Fund Balances, June 30, 2022 | 2700 | 0.00 | | | | | | | |

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

Exhibit K-4
FDOE Page 14
Fund 446

| EXPENDITURES | Account Number | 100 | 200 | 300 | 400 | 500 | 600 | 700 | Totals |
|--|----------------|----------|-------------------|--------------------|-----------------|------------------------|----------------|-------|--------------|
| | | Salaries | Employee Benefits | Purchased Services | Energy Services | Materials and Supplies | Capital Outlay | Other | |
| <i>Current:</i> | | | | | | | | | |
| Instruction | 5000 | | | | | | | | 0.00 |
| Student Support Services | 6100 | | | | | | | | 0.00 |
| Instructional Media Services | 6200 | | | | | | | | 0.00 |
| Instruction and Curriculum Development Services | 6300 | | | | | | | | 0.00 |
| Instructional Staff Training Services | 6400 | | | | | | | | 0.00 |
| Instruction-Related Technology | 6500 | | | | | | | | 0.00 |
| Board | 7100 | | | | | | | | 0.00 |
| General Administration | 7200 | | | | | | | | 0.00 |
| School Administration | 7300 | | | | | | | | 0.00 |
| Facilities Acquisition and Construction | 7410 | | | | | | | | 0.00 |
| Fiscal Services | 7500 | | | | | | | | 0.00 |
| Food Services | 7600 | | | | | | | | 0.00 |
| Central Services | 7700 | | | | | | | | 0.00 |
| Student Transportation Services | 7800 | | | 1,793,009.61 | | | | | 1,793,009.61 |
| Operation of Plant | 7900 | | | | | | | | 0.00 |
| Maintenance of Plant | 8100 | | | | | | | | 0.00 |
| Administrative Technology Services | 8200 | | | | | | | | 0.00 |
| Community Services | 9100 | | | | | | | | 0.00 |
| <i>Capital Outlay:</i> | | | | | | | | | |
| Facilities Acquisition and Construction | 7420 | | | | | | | | 0.00 |
| Other Capital Outlay | 9300 | | | | | | | | 0.00 |
| Total Expenditures | | 0.00 | 0.00 | 1,793,009.61 | 0.00 | 0.00 | 0.00 | 0.00 | 1,793,009.61 |
| Excess (Deficiency) of Revenues over Expenditures | | | | | | | | | 0.00 |
| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES | Account Number | | | | | | | | |
| Loans | 3720 | | | | | | | | |
| Sale of Capital Assets | 3730 | | | | | | | | |
| Loss Recoveries | 3740 | | | | | | | | |
| <i>Transfers In:</i> | | | | | | | | | |
| From General Fund | 3610 | | | | | | | | |
| From Debt Service Funds | 3620 | | | | | | | | |
| From Capital Projects Funds | 3630 | | | | | | | | |
| Interfund | 3650 | | | | | | | | |
| From Permanent Funds | 3660 | | | | | | | | |
| From Internal Service Funds | 3670 | | | | | | | | |
| From Enterprise Funds | 3690 | | | | | | | | |
| Total Transfers In | 3600 | 0.00 | | | | | | | |
| <i>Transfers Out: (Function 9700)</i> | | | | | | | | | |
| To the General Fund | 910 | | | | | | | | |
| To Debt Service Funds | 920 | | | | | | | | |
| To Capital Projects Funds | 930 | | | | | | | | |
| Interfund | 950 | | | | | | | | |
| To Permanent Funds | 960 | | | | | | | | |
| To Internal Service Funds | 970 | | | | | | | | |
| To Enterprise Funds | 990 | | | | | | | | |
| Total Transfers Out | 9700 | 0.00 | | | | | | | |
| Total Other Financing Sources (Uses) | | 0.00 | | | | | | | |
| Net Change in Fund Balance | | 0.00 | | | | | | | |
| Fund Balance, July 1, 2021 | 2800 | 0.00 | | | | | | | |
| Adjustments to Fund Balance | 2891 | | | | | | | | |
| <i>Ending Fund Balance:</i> | | | | | | | | | |
| Nonspendable Fund Balance | 2710 | | | | | | | | |
| Restricted Fund Balance | 2720 | | | | | | | | |
| Committed Fund Balance | 2730 | | | | | | | | |
| Assigned Fund Balance | 2740 | | | | | | | | |
| Unassigned Fund Balance | 2750 | | | | | | | | |
| Total Fund Balances, June 30, 2022 | 2700 | 0.00 | | | | | | | |

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

Exhibit K-5
FDOE Page 15
Fund 490

| REVENUES | Account Number | |
|--|----------------|---------------|
| <i>Federal Through State and Local:</i> | | |
| Federal Through Local | 3280 | |
| Miscellaneous Federal Through State | 3299 | |
| Total Federal Through State and Local | 3200 | 0.00 |
| <i>State:</i> | | |
| Other Miscellaneous State Revenues | 3399 | |
| <i>Local:</i> | | |
| Interest on Investments | 3431 | |
| Gain on Sale of Investments | 3432 | |
| Net Increase (Decrease) in Fair Value of Investments | 3433 | |
| Gifts, Grants and Bequests | 3440 | |
| Other Miscellaneous Local Sources | 3495 | 19,276,575.80 |
| Total Local | 3400 | 19,276,575.80 |
| Total Revenues | 3000 | 19,276,575.80 |

| EXPENDITURES | Account Number | 100 Salaries | 200 Employee Benefits | 300 Purchased Services | 400 Energy Services | 500 Materials and Supplies | 600 Capital Outlay | 700 Other | Totals |
|--|----------------|-----------------|--------------------------|---------------------------|------------------------|-------------------------------|-----------------------|--------------|---------------|
| <i>Current:</i> | | | | | | | | | |
| Instruction | 5000 | | | 17,506,072.81 | | | | | 17,506,072.81 |
| 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 | | | 1,329,187.41 | | | | | 1,329,187.41 |
| School Administration | 7300 | | | | | | | | 0.00 |
| Facilities Acquisition and Construction | 7410 | | | | | | | | 0.00 |
| Fiscal Services | 7500 | | | | | | | | 0.00 |
| Food Services | 7600 | | | | | | | | 0.00 |
| Central Services | 7700 | | | | | | | | 0.00 |
| Student Transportation Services | 7800 | | | | | | | | 0.00 |
| Operation of Plant | 7900 | | | | | | | | 0.00 |
| Maintenance of Plant | 8100 | | | | | | | | 0.00 |
| Administrative Technology Services | 8200 | | | | | | | | 0.00 |
| Community Services | 9100 | | | | | | | | 0.00 |
| <i>Capital Outlay:</i> | | | | | | | | | |
| Facilities Acquisition and Construction | 7420 | | | | | | | | 0.00 |
| Other Capital Outlay | 9300 | | | | | | | | 0.00 |
| Total Expenditures | | 0.00 | 0.00 | 18,835,260.22 | 0.00 | 0.00 | 0.00 | 0.00 | 18,835,260.22 |
| Excess (Deficiency) of Revenues over Expenditures | | | | | | | | | 441,315.58 |

| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES | Account Number | |
|--|----------------|--------------|
| Loss Recoveries | 3740 | |
| <i>Transfers In:</i> | | |
| From General Fund | 3610 | |
| From Debt Service Funds | 3620 | |
| From Capital Projects Funds | 3630 | |
| Interfund | 3650 | |
| From Permanent Funds | 3660 | |
| From Internal Service Funds | 3670 | |
| From Enterprise Funds | 3690 | |
| Total Transfers In | 3600 | 0.00 |
| <i>Transfers Out: (Function 9700)</i> | | |
| To General Fund | 910 | |
| 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 | | 441,315.58 |
| Fund Balance, July 1, 2021 | 2800 | 7,194,091.68 |
| Adjustments to Fund Balance | 2891 | |
| <i>Ending Fund Balance:</i> | | |
| Nonspendable Fund Balance | 2710 | |
| Restricted Fund Balance | 2720 | 7,635,407.26 |
| Committed Fund Balance | 2730 | |
| Assigned Fund Balance | 2740 | |
| Unassigned Fund Balance | 2750 | |
| Total Fund Balances, June 30, 2022 | 2700 | 7,635,407.26 |

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

Exhibit K-6
FD0E Page 16
Funds 200

| REVENUES | Account Number | SBE/COBI Bonds 210 | Special Act Bonds 220 | Sections 1011.14 and 1011.15, F.S., Loans 230 | Motor Vehicle Revenue Bonds 240 | District Bonds 250 | Other Debt Service 290 | ARRA Economic Stimulus Debt Service 299 | Totals |
|---|----------------|--------------------|-----------------------|---|---------------------------------|--------------------|------------------------|---|-----------------|
| <i>Federal:</i> | | | | | | | | | |
| Miscellaneous Federal Direct | 3199 | | | | | | | 2,670,743.48 | 2,670,743.48 |
| Miscellaneous Federal Through State | 3299 | | | | | | | | 0.00 |
| <i>State:</i> | | | | | | | | | |
| CO&DS Withheld for SBE/COBI Bonds | 3322 | | | | | | | | 0.00 |
| SBE/COBI Bond Interest | 3326 | | | | | | | | 0.00 |
| Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.) | 3341 | | | | | | | | 0.00 |
| Other Miscellaneous State Revenues | 3399 | | | | | | | | 0.00 |
| Total State Sources | 3300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| <i>Local:</i> | | | | | | | | | |
| District Debt Service Taxes | 3412 | | | | | | | | 0.00 |
| County Local Sales Tax | 3418 | | | | | | | | 0.00 |
| School District Local Sales Tax | 3419 | | | | | | | | 0.00 |
| Tax Redemptions | 3421 | | | | | | | | 0.00 |
| Payment in Lieu of Taxes | 3422 | | | | | | | | 0.00 |
| Excess Fees | 3423 | | | | | | | | 0.00 |
| Interest on Investments | 3431 | | | | | | 13,298.67 | 462,219.48 | 475,518.15 |
| Gain on Sale of Investments | 3432 | | | | | | | | 0.00 |
| Net Increase (Decrease) in Fair Value of Investments | 3433 | | | | | | | | 0.00 |
| Gifts, Grants and Bequests | 3440 | | | | | | | | 0.00 |
| Other Miscellaneous Local Sources | 3495 | | | | | | | | 0.00 |
| Impact Fees | 3496 | | | | | | | | 0.00 |
| Refunds of Prior Year's Expenditures | 3497 | | | | | | | | 0.00 |
| Total Local Sources | 3400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 13,298.67 | 462,219.48 | 475,518.15 |
| Total Revenues | 3000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 13,298.67 | 3,132,962.96 | 3,146,261.63 |
| EXPENDITURES | | | | | | | | | |
| <i>Debt Service (Function 9200)</i> | | | | | | | | | |
| Redemption of Principal | 710 | | | | | | 10,243,507.00 | 1,775,000.00 | 12,018,507.00 |
| Interest | 720 | | | | | | 9,857,806.52 | 3,047,321.00 | 12,905,127.52 |
| Dues and Fees | 730 | | | | | | 24,300.00 | 13,500.00 | 37,800.00 |
| Other Debt Service | 791 | | | | | | | | 0.00 |
| Total Expenditures | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 20,125,613.52 | 4,835,821.00 | 24,961,434.52 |
| Excess (Deficiency) of Revenues Over Expenditures | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (20,112,314.85) | (1,702,858.04) | (21,815,172.89) |
| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE | Account Number | SBE/COBI Bonds 210 | Special Act Bonds 220 | Sections 1011.14 and 1011.15, F.S., Loans 230 | Motor Vehicle Revenue Bonds 240 | District Bonds 250 | Other Debt Service 290 | ARRA Economic Stimulus Debt Service 299 | Totals |
| Issuance of Bonds | 3710 | | | | | | | | 0.00 |
| Premium on Sale of Bonds | 3791 | | | | | | | | 0.00 |
| Discount on Sale of Bonds (Function 9299) | 891 | | | | | | | | 0.00 |
| Proceeds of Lease-Purchase Agreements | 3750 | | | | | | | | 0.00 |
| Premium on Lease-Purchase Agreements | 3793 | | | | | | | | 0.00 |
| Discount on Lease-Purchase Agreements (Function 9299) | 893 | | | | | | | | 0.00 |
| Loans | 3720 | | | | | | | | 0.00 |
| Proceeds of Forward Supply Contract | 3760 | | | | | | | | 0.00 |
| Face Value of Refunding Bonds | 3715 | | | | | | | | 0.00 |
| Premium on Refunding Bonds | 3792 | | | | | | | | 0.00 |
| Discount on Refunding Bonds (Function 9299) | 892 | | | | | | | | 0.00 |
| Payments to Refunded Bonds Escrow Agent (Function 9299) | 761 | | | | | | | | 0.00 |
| Refunding Lease-Purchase Agreements | 3755 | | | | | | | | 0.00 |
| Premium on Refunding Lease-Purchase Agreements | 3794 | | | | | | | | 0.00 |
| Discount on Refunding Lease-Purchase Agmts (Function 9299) | 894 | | | | | | | | 0.00 |
| Payments to Refunded Lease-Purchase Escrow Agent (Function 9299) | 762 | | | | | | | | 0.00 |
| <i>Transfers In:</i> | | | | | | | | | |
| From General Fund | 3610 | | | | | | | | 0.00 |
| From Capital Projects Funds | 3630 | | | | | | 22,440,764.37 | 6,393,050.41 | 28,833,814.78 |
| 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 | 22,440,764.37 | 6,393,050.41 | 28,833,814.78 |
| <i>Transfers Out: (Function 9700)</i> | | | | | | | | | |
| To General Fund | 910 | | | | | | | | 0.00 |
| To Capital Projects Funds | 930 | | | | | | | | 0.00 |
| To Special Revenue Funds | 940 | | | | | | | | 0.00 |
| Interfund | 950 | | | | | | | | 0.00 |
| To Permanent Funds | 960 | | | | | | | | 0.00 |
| To Internal Service Funds | 970 | | | | | | | | 0.00 |
| To Enterprise Funds | 990 | | | | | | | | 0.00 |
| Total Transfers Out | 9700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Other Financing Sources (Uses) | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 22,440,764.37 | 6,393,050.41 | 28,833,814.78 |
| Net Change in Fund Balances | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,328,449.52 | 4,690,192.37 | 7,018,641.89 |
| Fund Balance, July 1, 2021 | 2890 | | | | | | 39,139,787.92 | 35,817,421.07 | 74,957,208.99 |
| Adjustments to Fund Balances | 2891 | | | | | | | | 0.00 |
| <i>Ending Fund Balances:</i> | | | | | | | | | |
| Nonspendable Fund Balance | 2710 | | | | | | | | 0.00 |
| Restricted Fund Balance | 2720 | | | | | | 41,468,237.44 | 40,507,613.44 | 81,975,850.88 |
| Committed Fund Balance | 2730 | | | | | | | | 0.00 |
| Assigned Fund Balance | 2740 | | | | | | | | 0.00 |
| Unassigned Fund Balance | 2750 | | | | | | | | 0.00 |
| Total Fund Balances, June 30, 2022 | 2700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 41,468,237.44 | 40,507,613.44 | 81,975,850.88 |

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

Exhibit K-7
FD06 Page 17
Funds 300

| REVENUES | Account Number | Capital Outlay Bond Issues (COBI) 310 | Special Act Bonds 320 | Sections 1011.14 and 1011.15, F.S., Loans 330 | Public Education Capital Outlay (PECO) 340 | District Bonds 350 | Capital Outlay and Debt Service Program (CO&DS) 360 | Nonvoted Capital Improvement Section 1011.71(2), F.S. 370 | Voted Capital Improvement Fund 380 | Other Capital Projects 390 | ARRA Economic Stimulus Capital Projects 399 | Totals |
|--|----------------|--|--------------------------|--|---|-----------------------|--|--|---------------------------------------|-------------------------------|--|----------------|
| <i>Federal:</i> | | | | | | | | | | | | |
| Miscellaneous Federal Direct | 3199 | | | | | | | | | | | 0.00 |
| Miscellaneous Federal Through State | 3299 | | | | | | | | | | | 0.00 |
| <i>State:</i> | | | | | | | | | | | | |
| CO&DS Distributed | 3321 | | | | | | 4,446,148.16 | | | | | 4,446,148.16 |
| Interest on Undistributed CO&DS | 3325 | | | | | | 32,109.98 | | | | | 32,109.98 |
| Sales Tax Distribution (s. 212.20(c)(d)6.a., F.S.) | 3341 | | | | | | | | | | | 0.00 |
| State Through Local | 3380 | | | | | | | | | | | 0.00 |
| Public Education Capital Outlay (PECO) | 3391 | | | | | | | | | | | 0.00 |
| Classrooms First Program | 3392 | | | | | | | | | | | 0.00 |
| SMART Schools Small County Assistance Program | 3395 | | | | | | | | | | | 0.00 |
| Class Size Reduction Capital Outlay | 3396 | | | | | | | | | | | 0.00 |
| Charter School Capital Outlay Funding | 3397 | | | | | | | | | 10,787,704.88 | | 10,787,704.88 |
| Other Miscellaneous State Revenues | 3399 | | | | | | | | | 1,183,397.87 | | 1,183,397.87 |
| Total State Sources | 3300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,478,258.14 | 0.00 | 0.00 | 11,971,102.75 | 0.00 | 16,449,360.89 |
| <i>Local:</i> | | | | | | | | | | | | |
| District Local Capital Improvement Tax | 3413 | | | | | | | 123,596,293.75 | | | | 123,596,293.75 |
| County Local Sales Tax | 3418 | | | | | | | | | | | 0.00 |
| School District Local Sales Tax | 3419 | | | | | | | | | 134,340,089.77 | | 134,340,089.77 |
| Tax Redemptions | 3421 | | | | | | | 538,477.37 | | | | 538,477.37 |
| Payment in Lieu of Taxes | 3422 | | | | | | | | | | | 0.00 |
| Excess Fees | 3423 | | | | | | | | | | | 0.00 |
| Interest on Investments | 3431 | | | | | | 90,263.46 | 346,991.99 | | 511,587.73 | | 948,843.18 |
| 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 | | | | | | | 47,499.19 | | | | 47,499.19 |
| Impact Fees | 3496 | | | | | | | | | | | 0.00 |
| Refunds of Prior Year's Expenditures | 3497 | | | | | | | | | | | 0.00 |
| Total Local Sources | 3400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 90,263.46 | 124,529,262.30 | 0.00 | 134,851,677.50 | 0.00 | 259,471,203.26 |
| Total Revenues | 3000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,568,521.60 | 124,529,262.30 | 0.00 | 146,822,780.25 | 0.00 | 275,920,564.15 |
| EXPENDITURES | | | | | | | | | | | | |
| <i>Capital Outlay: (Function 7400)</i> | | | | | | | | | | | | |
| Library Books | 610 | | | | | | | | | | | 0.00 |
| Audiovisual Materials | 620 | | | | | | | | | | | 0.00 |
| Buildings and Fixed Equipment | 630 | | | | | | | 1,101,881.89 | | | | 1,101,881.89 |
| Furniture, Fixtures and Equipment | 640 | | | | | | | 27,252,817.91 | | 19,760.00 | | 27,252,577.91 |
| Motor Vehicles (Including Buses) | 650 | | | | | | | 524,013.00 | | | | 524,013.00 |
| Land | 660 | | | | | | | 47,016.55 | | | | 47,016.55 |
| Improvements Other Than Buildings | 670 | | | | | | | 7,614,754.79 | | 723,719.39 | | 8,338,474.18 |
| Remodeling and Renovations | 680 | | | | | | 3,312,589.07 | 19,362,155.52 | | 5,158,911.33 | | 27,833,655.92 |
| Computer Software | 690 | | | | | | | 863,389.48 | | | | 863,389.48 |
| Charter School Local Capital Improvement | 793 | | | | | | | | | | | 0.00 |
| Charter School Capital Outlay Sales Tax | 795 | | | | | | | | | 17,058,949.39 | | 17,058,949.39 |
| <i>Debt Service: (Function 9200)</i> | | | | | | | | | | | | |
| Redemption of Principal | 710 | | | | | | | | | | | 0.00 |
| Interest | 720 | | | | | | | | | | | 0.00 |
| Dues and Fees | 730 | | | | | | | 5,104.22 | | | | 5,104.22 |
| Other Debt Service | 791 | | | | | | | | | | | 0.00 |
| Total Expenditures | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,317,693.29 | 56,746,029.14 | 0.00 | 22,961,340.11 | 0.00 | 83,025,062.54 |
| Excess (Deficiency) of Revenues Over Expenditures | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,250,828.31 | 67,783,233.16 | 0.00 | 123,861,440.14 | 0.00 | 192,895,501.61 |

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

Exhibit K-7
FDOE Page 18
Funds 300

| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE | Account Number | Capital Outlay Bond Issues (COBI) | Special Act Bonds | Sections 1011.14 and 1011.15, F.S., Loans | Public Education Capital Outlay (PECO) | District Bonds | Capital Outlay and Debt Service Program (CO&DS) | Nonvoted Capital Improvement Section 1011.71(2), F.S. | Voted Capital Improvement Fund | Other Capital Projects | ARRA Economic Stimulus Capital Projects | Totals |
|---|-------------------|--------------------------------------|-------------------|--|---|-------------------|--|--|--------------------------------|---------------------------|--|-----------------|
| | | 310 | 320 | 330 | 340 | 350 | 360 | 370 | 380 | 390 | 399 | |
| Issuance of Bonds | 3710 | | | | | | | | | | | 0.00 |
| Premium on Sale of Bonds | 3791 | | | | | | | | | | | 0.00 |
| Discount on Sale of Bonds (Function 9299) | 891 | | | | | | | | | | | 0.00 |
| Proceeds of Lease-Purchase Agreements | 3750 | | | | | | | | | | | 0.00 |
| Premium on Lease-Purchase Agreements | 3793 | | | | | | | | | | | 0.00 |
| Discount on Lease-Purchase Agreements (Function 9299) | 893 | | | | | | | | | | | 0.00 |
| Loans | 3720 | | | | | | | | | | | 0.00 |
| Sale of Capital Assets | 3730 | | | | | | | | | | | 0.00 |
| Loss Recoveries | 3740 | | | | | | | | | | | 0.00 |
| Proceeds of Forward Supply Contract | 3760 | | | | | | | | | 27,847.88 | | 27,847.88 |
| Proceeds from Special Facility Construction Account | 3770 | | | | | | | | | | | 0.00 |
| Transfers In: | | | | | | | | | | | | |
| From General Fund | 3610 | | | | | | | | | | | 0.00 |
| From Debt Service Funds | 3620 | | | | | | | | | | | 0.00 |
| From Special Revenue Funds | 3640 | | | | | | | | | | | 0.00 |
| Interfund | 3650 | | | | | | | | | | | 0.00 |
| From Permanent Funds | 3660 | | | | | | | | | | | 0.00 |
| From Internal Service Funds | 3670 | | | | | | | | | | | 0.00 |
| From Enterprise Funds | 3690 | | | | | | | | | | | 0.00 |
| Total Transfers In | 3600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers Out: (Function 9700) | | | | | | | | | | | | |
| To General Fund | 910 | | | | | | | (21,275,666.38) | | (12,005,157.14) | | (33,280,823.52) |
| To Debt Service Funds | 920 | | | | | | | (28,833,814.78) | | | | (28,833,814.78) |
| To Special Revenue Funds | 940 | | | | | | | | | | | 0.00 |
| Interfund | 950 | | | | | | | | | | | 0.00 |
| To Permanent Funds | 960 | | | | | | | | | | | 0.00 |
| To Internal Service Funds | 970 | | | | | | | | | | | 0.00 |
| To Enterprise Funds | 990 | | | | | | | | | | | 0.00 |
| Total Transfers Out | 9700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (50,109,481.16) | 0.00 | (12,005,157.14) | 0.00 | (62,114,638.30) |
| Total Other Financing Sources (Uses) | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (50,109,481.16) | 0.00 | (11,977,309.26) | 0.00 | (62,086,790.42) |
| Net Change in Fund Balances | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,250,828.31 | 17,673,752.00 | 0.00 | 111,884,130.88 | 0.00 | 130,808,711.19 |
| Fund Balance, July 1, 2021 | 2800 | | | | 16,965.90 | | 15,651,444.36 | 35,531,685.35 | | 48,539,510.37 | | 99,739,605.98 |
| Adjustments to Fund Balances | 2891 | | | | | | | | | | | 0.00 |
| Ending Fund Balance: | | | | | | | | | | | | |
| Nonspendable Fund Balance | 2710 | | | | | | | | | | | 0.00 |
| Restricted Fund Balance | 2720 | | | | 16,965.90 | | 16,902,272.67 | 53,205,437.35 | | 160,423,641.25 | | 230,548,317.17 |
| Committed Fund Balance | 2730 | | | | | | | | | | | 0.00 |
| Assigned Fund Balance | 2740 | | | | | | | | | | | 0.00 |
| Unassigned Fund Balance | 2750 | | | | | | | | | | | 0.00 |
| Total Fund Balances, June 30, 2022 | 2700 | 0.00 | 0.00 | 0.00 | 16,965.90 | 0.00 | 16,902,272.67 | 53,205,437.35 | 0.00 | 160,423,641.25 | 0.00 | 230,548,317.17 |

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

Exhibit K-8
FDOE Page 19
Fund 000

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

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

Exhibit K-9
 FDOE Page 20
Funds 900

| INCOME OR (LOSS) | Account Number | Self-Insurance - Consortium 911 | Self-Insurance - Consortium 912 | Self-Insurance - Consortium 913 | Self-Insurance - Consortium 914 | ARRA - Consortium 915 | Consortium 921 | Other Enterprise Programs 922 | Totals |
|--|----------------|---|---|---|---|---------------------------------|--------------------------|---|--------------|
| OPERATING REVENUES | | | | | | | | | |
| Charges for Services | 3481 | | | | | | 1,037,236.07 | | 1,037,236.07 |
| 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 | 1,037,236.07 | 0.00 | 1,037,236.07 |
| OPERATING EXPENSES (Function 9900) | | | | | | | | | |
| Salaries | 100 | | | | | | 212,318.29 | | 212,318.29 |
| Employee Benefits | 200 | | | | | | 67,536.14 | | 67,536.14 |
| Purchased Services | 300 | | | | | | 443,872.66 | | 443,872.66 |
| Energy Services | 400 | | | | | | 834.82 | | 834.82 |
| Materials and Supplies | 500 | | | | | | 71.14 | | 71.14 |
| Capital Outlay | 600 | | | | | | | | 0.00 |
| Other | 700 | | | | | | 46,897.33 | | 46,897.33 |
| Depreciation and Amortization Expense | 780 | | | | | | 6,745.00 | | 6,745.00 |
| Total Operating Expenses | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 778,275.38 | 0.00 | 778,275.38 |
| Operating Income (Loss) | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 258,960.69 | 0.00 | 258,960.69 |
| 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 | | | | | | (265,705.69) | | (265,705.69) |
| Loss on Disposition of Assets (Function 9900) | 810 | | | | | | | | 0.00 |
| Total Nonoperating Revenues (Expenses) | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (265,705.69) | 0.00 | (265,705.69) |
| Net Income (Loss) Before Operating Transfers | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (6,745.00) | 0.00 | (6,745.00) |
| TRANSFERS and CHANGES IN NET POSITION | | | | | | | | | |
| <i>Transfers In:</i> | | | | | | | | | |
| From General Fund | 3610 | | | | | | | | 0.00 |
| From Debt Service Funds | 3620 | | | | | | | | 0.00 |
| From Capital Projects Funds | 3630 | | | | | | | | 0.00 |
| From Special Revenue Funds | 3640 | | | | | | | | 0.00 |
| Interfund | 3650 | | | | | | | | 0.00 |
| From Permanent Funds | 3660 | | | | | | | | 0.00 |
| From Internal Service Funds | 3670 | | | | | | | | 0.00 |
| Total Transfers In | 3600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| <i>Transfers Out: (Function 9700)</i> | | | | | | | | | |
| To General Fund | 910 | | | | | | | | 0.00 |
| To Debt Service Funds | 920 | | | | | | | | 0.00 |
| To Capital Projects Funds | 930 | | | | | | | | 0.00 |
| To Special Revenue Funds | 940 | | | | | | | | 0.00 |
| Interfund | 950 | | | | | | | | 0.00 |
| To Permanent Funds | 960 | | | | | | | | 0.00 |
| To Internal Service Funds | 970 | | | | | | | | 0.00 |
| Total Transfers Out | 9700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Change in Net Position | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (6,745.00) | 0.00 | (6,745.00) |
| Net Position, July 1, 2021 | 2880 | | | | | | 11,803.00 | | 11,803.00 |
| Adjustments to Net Position | 2896 | | | | | | | | 0.00 |
| Net Position, June 30, 2022 | 2780 | | | | | | 5,058.00 | | 5,058.00 |

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

Exhibit K-10

FDOE Page 21

Funds 700

| INCOME OR (LOSS) | Account Number | Workers' Compensation 711 | Health 712 | Self-Insurance 713 | Self-Insurance 714 | Self-Insurance 715 | Consortium Programs 731 | Print Shop 791 | Totals |
|--|----------------|------------------------------|-----------------|-----------------------|-----------------------|-----------------------|----------------------------|-------------------|-----------------|
| OPERATING REVENUES | | | | | | | | | |
| Charges for Services | 3481 | | | | | | | 144,144.47 | 144,144.47 |
| Charges for Sales | 3482 | | | | | | | | 0.00 |
| Premium Revenue | 3484 | 9,958,290.93 | 105,048,241.14 | | | | | | 115,006,532.07 |
| Other Operating Revenues | 3489 | | | | | | | | 0.00 |
| Total Operating Revenues | | 9,958,290.93 | 105,048,241.14 | 0.00 | 0.00 | 0.00 | 0.00 | 144,144.47 | 115,150,676.54 |
| OPERATING EXPENSES (Function 9900) | | | | | | | | | |
| Salaries | 100 | | 251,628.69 | | | | | 111,016.49 | 362,645.18 |
| Employee Benefits | 200 | | 89,698.61 | | | | | 45,351.97 | 135,050.58 |
| Purchased Services | 300 | | 4,708,442.84 | | | | | 111,773.74 | 4,820,216.58 |
| Energy Services | 400 | | | | | | | | 0.00 |
| Materials and Supplies | 500 | | 33,052.57 | | | | | 27,623.52 | 60,676.09 |
| Capital Outlay | 600 | | | | | | | | 0.00 |
| Other | 700 | 7,010,693.58 | 119,700,582.50 | | | | | | 126,711,276.08 |
| Depreciation and Amortization Expense | 780 | | | | | | | | 0.00 |
| Total Operating Expenses | | 7,010,693.58 | 124,783,405.21 | 0.00 | 0.00 | 0.00 | 0.00 | 295,765.72 | 132,089,864.51 |
| Operating Income (Loss) | | 2,947,597.35 | (19,735,164.07) | 0.00 | 0.00 | 0.00 | 0.00 | (151,621.25) | (16,939,187.97) |
| NONOPERATING REVENUES (EXPENSES) | | | | | | | | | |
| Interest on Investments | 3431 | 190,960.23 | 275,487.87 | | | | | | 466,448.10 |
| 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 | | 7,893,784.25 | | | | | | 7,893,784.25 |
| Loss Recoveries | 3740 | 354,869.72 | | | | | | | 354,869.72 |
| 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) | | 545,829.95 | 8,169,272.12 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 8,715,102.07 |
| Income (Loss) Before Operating Transfers | | 3,493,427.30 | (11,565,891.95) | 0.00 | 0.00 | 0.00 | 0.00 | (151,621.25) | (8,224,085.90) |
| TRANSFERS and CHANGES IN NET POSITION | | | | | | | | | |
| <i>Transfers In:</i> | | | | | | | | | |
| From General Fund | 3610 | | | | | | | 149,441.83 | 149,441.83 |
| 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 | 149,441.83 | 149,441.83 |
| <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 | | 3,493,427.30 | (11,565,891.95) | 0.00 | 0.00 | 0.00 | 0.00 | (2,179.42) | (8,074,644.07) |
| Net Position, July 1, 2021 | 2880 | 12,235,286.80 | 85,721,915.57 | | | | | 2,179.42 | 97,959,381.79 |
| Adjustments to Net Position | 2896 | | | | | | | | 0.00 |
| Net Position, June 30, 2022 | 2780 | 15,728,714.10 | 74,156,023.62 | | | | | 0.00 | 89,884,737.72 |

DISTRICT SCHOOL BOARD OF DUVAL COUNTY
COMBINING STATEMENT OF CHANGES IN ASSETS, LIABILITIES AND FIDUCIARY NET POSITION
SCHOOL INTERNAL FUNDS

June 30, 2022

Exhibit K-11
FDOE Page 22
Fund 891

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

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

Exhibit K-12
FDOE Page 23
Fund 601

| | Account Number | Governmental Activities Total Balance [1] June 30, 2022 | Business-Type Activities Total Balance [1] June 30, 2022 | Total | Governmental Activities - Debt Principal Payments 2021-22 | Governmental Activities - Principal Due Within One Year 2022-23 | Governmental Activities - Debt Interest Payments 2021-22 | Governmental Activities - Interest Due Within One Year 2022-23 |
|--|-------------------|---|--|-----------------------|---|---|--|--|
| Notes Payable | 2310 | | | 0.00 | | | | |
| Obligations Under Leases | 2315 | | | 0.00 | | | | |
| Bonds Payable | | | | | | | | |
| SBE/COBI Bonds Payable | 2321 | | | 0.00 | | | | |
| District Bonds Payable | 2322 | | | 0.00 | | | | |
| Special Act Bonds Payable | 2323 | | | 0.00 | | | | |
| Motor Vehicle License Revenue Bonds Payable | 2324 | | | 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 | 60,153,489.00 | | 60,153,489.00 | | | | |
| Lease-Purchase Agreements Payable | | | | | | | | |
| Certificates of Participation (COPS) Payable | 2341 | 231,660,295.00 | | 231,660,295.00 | 9,228,507.00 | 9,599,865.00 | 9,232,807.00 | 8,897,591.11 |
| Qualified Zone Academy Bonds (QZAB) Payable | 2342 | 79,000,000.00 | | 79,000,000.00 | 1,015,000.00 | | 1,724,100.00 | 1,724,100.00 |
| Qualified School Construction Bonds (QSCB) Payable | 2343 | 39,022,386.00 | | 39,022,386.00 | 1,775,000.00 | 1,775,000.00 | 1,948,221.00 | 1,910,946.00 |
| Build America Bonds (BAB) Payable | 2344 | | | 0.00 | | | | |
| Other Lease-Purchase Agreements Payable | 2349 | | | 0.00 | | | | |
| Total Lease-Purchase Agreements Payable | 2340 | 349,682,681.00 | 0.00 | 349,682,681.00 | 12,018,507.00 | 11,374,865.00 | 12,905,128.00 | 12,532,637.11 |
| Estimated Liability for Long-Term Claims | 2350 | 17,591,000.00 | | 17,591,000.00 | | | | |
| Net Other Postemployment Benefits Obligation | 2360 | 47,375,605.00 | | 47,375,605.00 | | | | |
| Net Pension Liability | 2365 | 284,255,138.00 | | 284,255,138.00 | | | | |
| Estimated PECO Advance Payable | 2370 | | | 0.00 | | | | |
| Other Long-Term Liabilities | 2380 | | | 0.00 | | | | |
| Derivative Instrument | 2390 | | | 0.00 | | | | |
| Total Long-term Liabilities | | 759,057,913.00 | 0.00 | 759,057,913.00 | 12,018,507.00 | 11,374,865.00 | 12,905,128.00 | 12,532,637.11 |

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

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

Exhibit K-13
FDOE Page 24

| CATEGORICAL PROGRAMS (Revenue Number) [Footnote] | Grant Number | Unexpended June 30, 2021 | Returned To FDOE | Revenues 2021-22 | Expenditures 2021-22 | Flexibility [1] 2021-22 | Unexpended June 30, 2022 |
|--|-----------------|-----------------------------|---------------------|---------------------|-------------------------|----------------------------|-----------------------------|
| Class Size Reduction Operating Funds (3355) | 94740 | 398,620.25 | | 130,824,855.00 | 131,223,475.25 | | 0.00 |
| Excellent Teaching Program (3363) | 90570 | 0.00 | | | | | 0.00 |
| Florida Digital Classrooms (FEFP Earmark) | 98250 | 155,141.27 | | 132,441.00 | 279,977.83 | | 7,604.44 |
| Florida School Recognition Funds (3361) | 92040 | 821,685.48 | | | 60,196.97 | | 761,488.51 |
| Instructional Materials (FEFP Earmark) [2] | 90880 | 1,340,666.68 | | 10,326,391.00 | 7,415,817.70 | | 4,251,239.98 |
| Library Media (FEFP Earmark) [2] | 90881 | 172,037.83 | | 585,127.00 | | | 757,164.83 |
| Mental Health Assistance (FEFP Earmark) | 90280 | 1,688,449.51 | | 5,224,782.00 | 5,213,494.83 | | 1,699,736.68 |
| Preschool Projects (3372) | 97950 | 0.00 | | | | | 0.00 |
| Evidence-Based Reading Instruction (FEFP Earmark) [3] | 90800 | 2,362,052.79 | | 5,628,134.00 | 6,555,023.17 | | 1,435,163.62 |
| Safe Schools (FEFP Earmark) [4] | 90803 | 2,059,338.97 | | 9,228,895.00 | 10,569,938.97 | | 718,295.00 |
| Student Transportation (FEFP Earmark) | 90830 | 0.00 | | 18,033,768.00 | 18,033,768.00 | | 0.00 |
| Supplemental Academic Instruction (FEFP Earmark) [3] | 91280 | 8,070,427.56 | | 32,821,788.00 | 29,465,159.76 | | 11,427,055.80 |
| Teachers Classroom Supply Assistance (FEFP Earmark) | 97580 | 531,843.40 | | 2,484,143.00 | 2,433,275.00 | | 582,711.40 |
| Voluntary Prekindergarten - School Year Program (3371) | 96440 | 1,561,931.60 | | 3,002,631.64 | 3,648,272.30 | | 916,290.94 |
| Voluntary Prekindergarten - Summer Program (3371) | 96441 | 0.00 | | | | | 0.00 |

[1] Report the amount of funds transferred from each program to maintain board-specified academic classroom instruction and improve school safety.

[2] Report the Library Media portion of the Instructional Materials allocation on the line "Library Media."

[3] Expenditures for designated low-performing elementary schools should be included in expenditures.

[4] Combine all programs funded from the improve Safe Schools allocation on one line, "Safe Schools."

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

Exhibit K-14
FDOE Page 25

| | Subobject | General Fund 100 | Special Revenue Food Services 410 | Special Revenue Other Federal Programs 420 | Special Revenue - Federal Education Stabilization Fund 440 | Total |
|---|------------|---------------------|---|--|--|---------------|
| UTILITIES AND ENERGY SERVICES EXPENDITURES: | | | | | | |
| Public Utility Services Other than Energy - All Functions | 380 | 3,947,121.81 | 781,009.41 | 0.00 | 0.00 | 4,728,131.22 |
| Public Utility Services Other than Energy - <i>Functions 7900 & 8100</i> | 380 | 3,947,121.81 | | 0.00 | 0.00 | 3,947,121.81 |
| Natural Gas - All Functions | 411 | 213,496.74 | 83,868.29 | 0.00 | 0.00 | 297,365.03 |
| Natural Gas - <i>Functions 7900 & 8100</i> | 411 | 213,496.74 | | 0.00 | 0.00 | 213,496.74 |
| Bottled Gas - All Functions | 421 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Bottled Gas - <i>Functions 7900 & 8100</i> | 421 | 0.00 | | 0.00 | 0.00 | 0.00 |
| Electricity - All Functions | 430 | 12,090,681.60 | 466,073.62 | 0.00 | 1,600,000.00 | 14,156,755.22 |
| Electricity - <i>Functions 7900 & 8100</i> | 430 | 12,090,681.60 | | 0.00 | 1,600,000.00 | 13,690,681.60 |
| Heating Oil - All Functions | 440 | 0.00 | | 0.00 | 0.00 | 0.00 |
| Heating Oil - <i>Functions 7900 & 8100</i> | 440 | 0.00 | | 0.00 | 0.00 | 0.00 |
| Gasoline - All Functions | 450 | 1,130,370.43 | 6,397.54 | 0.00 | 0.00 | 1,136,767.97 |
| Gasoline - <i>Functions 7900 & 8100</i> | 450 | 809,851.06 | | 0.00 | 0.00 | 809,851.06 |
| Diesel Fuel - All Functions | 460 | 4,397,266.87 | 0.00 | 0.00 | 90,636.91 | 4,487,903.78 |
| Diesel Fuel - <i>Functions 7900 & 8100</i> | 460 | 17,302.93 | | 0.00 | 0.00 | 17,302.93 |
| Other Energy Services - All Functions | 490 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Energy Services - <i>Functions 7900 & 8100</i> | 490 | 0.00 | | 0.00 | 0.00 | 0.00 |
| Subtotal - Functions 7900 & 8100 | | 17,078,454.14 | 0.00 | 0.00 | 1,600,000.00 | 18,678,454.14 |
| Total - All Functions | | 21,778,937.45 | 1,337,348.86 | 0.00 | 1,690,636.91 | 24,806,923.22 |
| ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION: (Function 7800 only) | | | | | | |
| Compressed Natural Gas | 412 | 0.00 | | 0.00 | 0.00 | 0.00 |
| Liquefied Petroleum Gas | 422 | | | 0.00 | 0.00 | 0.00 |
| Gasoline | 450 | 1,167.66 | | 0.00 | 0.00 | 1,167.66 |
| Diesel Fuel | 460 | 4,379,963.94 | | 0.00 | 0.00 | 4,379,963.94 |
| Oil and Grease | 540 | 0.00 | | 0.00 | 0.00 | 0.00 |
| Total | | 4,381,131.60 | | 0.00 | 0.00 | 4,381,131.60 |

| | Subobject | General Fund 100 | Special Revenue Other Federal Programs 420 | Special Revenue - Federal Education Stabilization Fund 440 | Capital Projects Funds 3XX | Total |
|---|-----------|---------------------|--|--|-------------------------------|-------|
| EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS: | | | | | | |
| Buses | 651 | | | | | 0.00 |

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

Exhibit K-14
FDOE Page 26

| TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES | Subobject | General Fund 100 | Special Revenue Funds 410, 420 and 490 | Special Revenue - Federal Education Stabilization Fund 440 | Capital Projects Funds 3XX | Total |
|---|-----------|---------------------|---|--|-------------------------------|---------------|
| <i>Noncapitalized Expenditures:</i> | | | | | | |
| Technology-Related Professional and Technical Services | 319 | 1,827,939.94 | 870.00 | 587,882.00 | | 2,416,691.94 |
| Technology-Related Repairs and Maintenance | 359 | 1,252,351.57 | 26,458.88 | - | | 1,278,810.45 |
| Technology-Related Rentals | 369 | 10,434,075.30 | 2,210,932.44 | 10,913,033.03 | | 23,558,040.77 |
| Telephone and Other Data Communication Services | 379 | 111,175.26 | 12,750.36 | 188,199.06 | | 312,124.68 |
| Other Technology-Related Purchased Services | 399 | 19,241.09 | - | - | | 19,241.09 |
| Technology-Related Materials and Supplies | 5X9 | 772,789.94 | 201,496.55 | 81,782.44 | | 1,056,068.93 |
| Technology-Related Library Books | 619 | - | - | - | - | 0.00 |
| Noncapitalized Computer Hardware | 644 | 254,806.71 | 17,567,137.21 | 1,002,237.85 | 13,777,769.33 | 32,601,951.10 |
| Technology-Related Noncapitalized Fixtures and Equipment | 649 | 430,475.40 | 241,674.33 | 2,208,161.24 | 128,075.18 | 3,008,386.15 |
| Noncapitalized Software | 692 | 187,868.53 | 1,430.09 | 44,292.45 | 646,109.48 | 879,700.55 |
| Miscellaneous Technology-Related | 799 | | | | | 0.00 |
| Total | | 15,290,723.74 | 20,262,749.86 | 15,025,588.07 | 14,551,953.99 | 65,131,015.66 |

| TECHNOLOGY-RELATED EQUIPMENT, COMPUTER HARDWARE AND SOFTWARE* | Subobject | General Fund 100 | Special Revenue Funds 410, 420 and 490 | Special Revenue - Federal Education Stabilization Fund 440 | Capital Projects Funds 3XX | Total |
|--|-----------|---------------------|---|--|-------------------------------|---------------|
| <i>Capitalized Expenditures:</i> | | | | | | |
| Capitalized Computer Hardware and Technology-Related Infrastructure | 643 | 345,167.02 | 952,546.02 | 1,716,785.89 | 7,428,393.65 | 10,442,892.58 |
| Technology-Related Capitalized Fixtures and Equipment | 648 | 25,289.01 | 4,575,403.81 | 4,247,319.16 | 147,001.56 | 8,995,013.54 |
| Capitalized Software | 691 | 2,495.00 | 0.00 | 0.00 | 217,280.00 | 219,775.00 |
| Total | | 372,951.03 | 5,527,949.83 | 5,964,105.05 | 7,792,675.21 | 19,657,681.12 |

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

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

Exhibit K-14
FDOE Page 27

| | Subobject | General Fund 100 | Special Revenue Food Services 410 | Special Revenue Other Federal Programs 420 | Special Revenue - Federal Education Stabilization Fund 440 | Total |
|---|-----------|---------------------|---|--|--|--------------|
| SUBAWARDS FOR INDIRECT COST RATE: | | | | | | |
| <i>Professional and Technical Services:</i> | | | | | | |
| Subawards Under Subagreements - First \$25,000 | 311 | 317,300.00 | 12,825.00 | 173,565.66 | 0.00 | 503,690.66 |
| Subawards Under Subagreements - In Excess of \$25,000 | 312 | 199,400.00 | 0.00 | 1,088,080.21 | 0.00 | 1,287,480.21 |
| <i>Other Purchased Services:</i> | | | | | | |
| Subawards Under Subagreements - First \$25,000 | 391 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Subawards Under Subagreements - In Excess of \$25,000 | 392 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

| | | |
|--|-----------|---|
| | Subobject | Special Revenue Food Services 410 |
| FOOD SERVICE SUPPLIES SUBOBJECT | | |
| Supplies | 510 | 36,158.02 |
| Food | 570 | 715,477.02 |
| Donated Foods | 580 | 4,670,013.13 |

| | Subobject | General Fund 100 | Special Revenue Other Federal Programs 420 | Special Revenue - Federal Education Stabilization Fund 440 | Total |
|---|-----------|---------------------|--|--|----------------|
| TEACHER SALARIES | | | | | |
| Basic Programs 101, 102 and 103 (Function 5100) | 120 | 192,637,108.00 | 7,935,740.00 | 9,740,552.00 | 210,313,400.00 |
| Basic Programs 101, 102 and 103 (Function 5100) | 140 | 953,421.84 | 37,881.13 | 13,090.46 | 1,004,393.43 |
| Basic Programs 101, 102 and 103 (Function 5100) | 750 | | | | 0.00 |
| Total Basic Program Salaries | | 193,590,529.84 | 7,973,621.13 | 9,753,642.46 | 211,317,793.43 |
| Other Programs 130 (ESOL) (Function 5100) | 120 | 11,973,483.00 | 563,293.00 | 719,198.00 | 13,255,974.00 |
| Other Programs 130 (ESOL) (Function 5100) | 140 | 59,260.55 | 2,688.87 | 966.54 | 62,915.96 |
| Other Programs 130 (ESOL) (Function 5100) | 750 | | | | 0.00 |
| Total Other Program Salaries | | 12,032,743.55 | 565,981.87 | 720,164.54 | 13,318,889.96 |
| ESE Programs 111, 112, 113, 254 and 255 (Function 5200) | 120 | 111,754,917.00 | 2,276,698.00 | 4,713,563.00 | 118,745,178.00 |
| ESE Programs 111, 112, 113, 254 and 255 (Function 5200) | 140 | 101,537.18 | 4.40 | | 101,541.58 |
| ESE Programs 111, 112, 113, 254 and 255 (Function 5200) | 750 | | | | 0.00 |
| Total ESE Program Salaries | | 111,856,454.18 | 2,276,702.40 | 4,713,563.00 | 118,846,719.58 |
| Career Program 300 (Function 5300) | 120 | 3,939,094.00 | 87,020.00 | 104,038.00 | 4,130,152.00 |
| Career Program 300 (Function 5300) | 140 | 35,698.00 | 28.00 | | 35,726.00 |
| Career Program 300 (Function 5300) | 750 | | | | 0.00 |
| Total Career Program Salaries | | 3,974,792.00 | 87,048.00 | 104,038.00 | 4,165,878.00 |
| TOTAL | | 321,454,519.57 | 10,903,353.40 | 15,291,408.00 | 347,649,280.97 |

| | Subobject | General Fund 100 | Special Revenue Other Federal Programs 420 | Special Revenue - Federal Education Stabilization Fund 440 | Total |
|---|-----------|---------------------|--|--|---------------|
| TEXTBOOKS (used for classroom instruction) | | | | | |
| Textbooks (Function 5000) | 520 | 4,847,918.58 | 0.00 | 10,501,524.36 | 15,349,442.94 |

| | Object | General Fund 100 | Special Revenue Other Federal Programs 420 | Special Revenue - Federal Education Stabilization Fund 440 | Total |
|---|-----------------|---------------------|--|--|----------------|
| EXCEPTIONAL STUDENT EDUCATION (ESE) EXPENDITURES | | | | | |
| Total Program Costs - Programs 111, 112, 113, 254 and 255 (Functions 5000 through 8200, do not include function 7420) | 100 through 700 | 300,207,155.00 | 64,856,108.00 | 34,673,622.00 | 399,736,885.00 |
| Total Direct Costs - Programs 111, 112, 113, 254 and 255 (Function 5000) | 100 through 700 | 185,011,573.00 | 14,940,410.00 | 16,202,212.00 | 216,154,195.00 |
| Student Support Services - Programs 111, 112, 113, 254 and 255 (Function 6100) | 100 through 700 | 20,962,517.00 | 12,754,968.00 | 2,790,638.00 | 36,508,123.00 |
| Instruction Staff Support Services - Programs 111, 112, 113, 254 and 255 (Functions 6200 through 6500) | 100 through 700 | 11,533,155.00 | 14,949,374.00 | 6,367,847.00 | 32,850,376.00 |
| Student Transportation Support Services - Programs 111, 112, 113, 254 and 255 (Function 7800) | 100 through 700 | 14,479,371.00 | 211,579.00 | 453,686.00 | 15,144,636.00 |

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

Exhibit K-14
FDOE Page 28

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

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

| DISTRIBUTIONS TO CHARTER SCHOOLS (Charter school information is used in federal reporting) | Fund Number | Direct Payment (FEFP) (Subobject 393) | Direct Payment (Non-FEFP) (Subobjects 394 & 794) | Charter School Local Capital Improvement & Capital Outlay Sales Tax (Subobjects 793 & 795) | Amount Withheld for Administration | Payments and Services on Behalf of Charter Schools | Total Amount |
|---|----------------|--|---|---|------------------------------------|---|----------------|
| <i>Expenditures:</i> | | | | | | | |
| General Fund | 100 | 148,338,105.66 | 10,738,992.15 | | 2,364,744.66 | | 161,441,842.47 |
| Special Revenue Funds - Food Services | 410 | | 0.00 | | | | 0.00 |
| Special Revenue Funds - Other Federal Programs | 420 | | 6,090,640.80 | | | | 6,090,640.80 |
| Special Revenue Funds - Federal Education Stabilization Fund | 440 | | 9,132,608.59 | | | | 9,132,608.59 |
| Capital Projects Funds | 3XX | | | 17,058,949.39 | | | 17,058,949.39 |
| Total Charter School Distributions | | 148,338,105.66 | 25,962,241.54 | 17,058,949.39 | 2,364,744.66 | 0.00 | 193,724,041.25 |

| LIFELONG LEARNING (Lifelong Learning expenditures are used in federal reporting) | Account Number | Amount |
|---|----------------|---------------|
| <i>Expenditures:</i> | | |
| General Fund | 5900 | 9,241,459.08 |
| Special Revenue Funds - Other Federal Programs | 5900 | 1,624,755.31 |
| Special Revenue Funds - Federal Education Stabilization Fund | 5900 | 3,626,240.96 |
| Total | 5900 | 14,492,455.35 |

| MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting) | Unexpended June 30, 2021 | Earnings 2021-22 | Expenditures 2021-22 | Unexpended June 30, 2022 |
|--|-----------------------------|---------------------|-------------------------|-----------------------------|
| Earnings, Expenditures and Carryforward Amounts: | 0.00 | 7,369,315.34 | 7,369,315.34 | 0.00 |
| <i>Expenditure Program or Activity:</i> | | | | |
| Exceptional Student Education | | | | |
| School Nurses and Health Care Services | | | 7,262,195.57 | |
| 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 | | | 107,119.77 | |
| Student Services | | | | |
| Consultants | | | | |
| Other | | | | |
| Total Expenditures | | | 7,369,315.34 | |

| GENERAL FUND BALANCE SHEET INFORMATION (This information is used in state reporting) | Fund Number | Amount |
|---|----------------|----------------|
| <i>Balance Sheet Amount, June 30, 2022</i> | | |
| Total Assets and Deferred Outflows of Resources | 100 | 105,779,966.76 |
| Total Liabilities and Deferred Inflows of Resources | 100 | 18,493,894.66 |

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

Exhibit K-15
FDOE Page 29

Supplemental Schedule - Fund 100

| VOLUNTARY PREKINDERGARTEN PROGRAM [1] GENERAL FUND EXPENDITURES | Account Number | 100 | 200 | 300 | 400 | 500 | 600 | 700 | Totals |
|--|----------------|--------------|-------------------|--------------------|-----------------|------------------------|----------------|-------|--------------|
| | | Salaries | Employee Benefits | Purchased Services | Energy Services | Materials and Supplies | Capital Outlay | Other | |
| <i>Current:</i> | | | | | | | | | |
| Prekindergarten | 5500 | 1,906,426.56 | 815,757.14 | 235,091.45 | | 212,131.47 | 39,603.40 | | 3,209,010.02 |
| Student Support Services | 6100 | | | | | | | | 0.00 |
| Instructional Media Services | 6200 | | | | | | | | 0.00 |
| Instruction and Curriculum Development Services | 6300 | 133,996.76 | 40,062.90 | | | | | | 174,059.66 |
| Instructional Staff Training Services | 6400 | 2,271.77 | 197.23 | 3,528.51 | | | | | 5,997.51 |
| Instruction-Related Technology | 6500 | | | | | | | | 0.00 |
| Board | 7100 | | | | | | | | 0.00 |
| General Administration | 7200 | | | | | | | | 0.00 |
| School Administration | 7300 | | | | | | 2,645.28 | | 2,645.28 |
| Facilities Acquisition and Construction | 7410 | | | | | | 183,906.92 | | 183,906.92 |
| Fiscal Services | 7500 | | | | | | | | 0.00 |
| Food Services | 7600 | | | | | | | | 0.00 |
| Central Services | 7700 | 465.46 | 39.11 | | | | | | 504.57 |
| Student Transportation Services | 7800 | | | 6,658.34 | | | | | 6,658.34 |
| Operation of Plant | 7900 | | | | | | | | 0.00 |
| Maintenance of Plant | 8100 | | | 65,490.00 | | | | | 65,490.00 |
| Administrative Technology Services | 8200 | | | | | | | | 0.00 |
| Community Services | 9100 | | | | | | | | 0.00 |
| <i>Capital Outlay:</i> | | | | | | | | | |
| Facilities Acquisition and Construction | 7420 | | | | | | | | 0.00 |
| Other Capital Outlay | 9300 | | | | | | | | 0.00 |
| <i>Debt Service: (Function 9200)</i> | | | | | | | | | |
| Redemption of Principal | 710 | | | | | | | | 0.00 |
| Interest | 720 | | | | | | | | 0.00 |
| Total Expenditures | | 2,043,160.55 | 856,056.38 | 310,768.30 | 0.00 | 212,131.47 | 226,155.60 | 0.00 | 3,648,272.30 |

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

DISTRICT SCHOOL BOARD OF _____ COUNTY

Form PC-3
Exhibit K-16
FDOE Page 30

SCHEDULE 3
SCHOOL PROGRAM COST REPORT
GENERAL FUND____ SPECIAL REVENUE FUNDS____

NOTE: USE WHOLE DOLLARS ONLY.
REPORT NOT ACCEPTABLE WITH CENTS OR .00

REPORTING PERIOD: For the Fiscal Year Ended June 30, _____

[illegible]

SCHOOL INDIRECT COST IS COMPOSED OF THE FOLLOWING FUNCTIONS:

| | | | | | |
|-----------------------------------|----|---|----|--------------------------------------|----|
| 6100-Student Support Services | \$ | 6200-Instructional Media Services | \$ | 6300-Instr. & Curriculum Development | \$ |
| 6400-Instructional Staff Training | \$ | 6500-Instruction-Related Technology | \$ | 7300-School Administration | \$ |
| 7400-Facilities Acquisition | \$ | 7700-Central Services | \$ | 7900-Operation of Plant | \$ |
| 8100-Maintenance of Plant | \$ | 8200-Administrative Technology Services | \$ | | |

*Include Energy Services

SCHEDULE 4
DISTRICT AGGREGATE PROGRAM COST REPORT
GENERAL FUND____ SPECIAL REVENUE FUNDS____

NOTE: USE WHOLE DOLLARS ONLY.
REPORT NOT ACCEPTABLE WITH CENTS OR .00

REPORTING PERIOD: For the Fiscal Year Ended June 30, _____

| PROGRAM | DIRECT COSTS | | | | | | INDIRECT COSTS | | TOTAL PROGRAM COSTS | GENERAL FUND ONLY |
|----------------|--------------|----------------------|-------------------------|-------------------------|-------|-------------------|--------------------|----------------------|---------------------------|-----------------------|
| | SALARIES | EMPLOYEE BENEFITS | PURCHASED SERVICES * | MATERIALS & SUPPLIES | OTHER | CAPITAL OUTLAY | SCHOOL INDIRECT | DISTRICT INDIRECT | | STAFF UNITS (X.XX) |
| | | | | | | | | | | |
| | | | | | | | | | | |
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| | | | | | | | | | | |
| Transportation | | | | | | | | | | |
| Food Service | | | | | | | | | | |

| DISTRICT INDIRECT COST IS COMPOSED OF THE FOLLOWING FUNCTIONS: | | | | | |
|--|----|-----------------------------|----|-------------------------------|----|
| 6100-Student Support Svcs. | \$ | 6200-Instr. Media Svcs. | \$ | 6300-Instr. & Curriculum Dev. | \$ |
| 6400-Instr.Staff Training | \$ | 6500-Instr.-Related Tech. | \$ | 7100-Board | \$ |
| 7200-General Admin. | \$ | 7400-Facilities Acquisition | \$ | 7500-Fiscal Svcs. | \$ |
| 7700-Central Services | \$ | | | | |
| 7900-Operation of Plant | \$ | | | | |
| 8100-Maint. Of Plant | \$ | | | | |
| 8200-Admin. Tech. Services | \$ | | | | |

*Include Energy Services

| | |
|--------------------------------|--|
| | |
| Recreational & Enrichment | |
| Others, Specify | |
| Nonprogram Capital Expenditure | |
| Community Services | |
| Transfers | |
| Adjustment for Rounding | |
| TOTAL | |

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

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

| INDEX: | PAGE NUMBER <u>FDOE</u> |
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The *Report of Financial Data to the Commissioner of Education* (ESE 348) for the fiscal year ended June 30, 2022, was submitted in accordance with rule 6A-1.0071, Florida Administrative Code [section 1001.51(12)(b), Florida Statutes]. This report was approved by the school board on August 20, 2022.

ESE 348

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

Email completed form to:

OFFRSubmissions@fldoe.org

or

Mail completed form to:

Florida Department of Education
Office of Funding and Financial Reporting
325 West Gaines Street, Room 814
Tallahassee, Florida 32399-0400

**PAGE
NUMBER
FDOE**

INDEX:

Signature of District School Superintendent

Signature Date

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

Exhibit K-1
FDOE Page 1
Fund 100

| REVENUES | Account Number | |
|--|----------------|------------------|
| <i>Federal Direct:</i> | | |
| Federal Impact, Current Operations | 3121 | |
| Reserve Officers Training Corps (ROTC) | 3191 | 1,429,179.02 |
| Miscellaneous Federal Direct | 3199 | |
| Total Federal Direct | 3100 | 1,429,179.02 |
| <i>Federal Through State and Local:</i> | | |
| Medicaid | 3202 | 5,510,532.41 |
| National Forest Funds | 3255 | |
| Federal Through Local | 3280 | 230,030.36 |
| Miscellaneous Federal Through State | 3299 | 530,279.35 |
| Total Federal Through State and Local | 3200 | 6,270,842.12 |
| <i>State:</i> | | |
| Florida Education Finance Program (FEFP) | 3310 | 635,083,814.00 |
| Workforce Development | 3315 | 31,942,536.00 |
| Workforce Development Capitalization Incentive Grant | 3316 | |
| Workforce Education Performance Incentives | 3317 | 291,000.00 |
| Adults with Disabilities | 3318 | |
| CO&DS Withheld for Administrative Expenditure | 3323 | 119,940.27 |
| Diagnostic and Learning Resources Centers | 3335 | |
| Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.) | 3341 | |
| State Forest Funds | 3342 | |
| State License Tax | 3343 | 396,209.30 |
| District Discretionary Lottery Funds | 3344 | |
| <i>Categorical Programs:</i> | | |
| Class Size Reduction Operating Funds | 3355 | 213,385,697.00 |
| Florida School Recognition Funds | 3361 | |
| Voluntary Prekindergarten Program | 3371 | 5,329,425.28 |
| Preschool Projects | 3372 | |
| <i>Other State:</i> | | |
| Reading Programs | 3373 | |
| Full-Service Schools Program | 3378 | |
| State Through Local | 3380 | |
| Other Miscellaneous State Revenues | 3399 | 1,256,876.32 |
| Total State | 3300 | 887,805,498.17 |
| <i>Local:</i> | | |
| District School Taxes | 3411 | 852,377,250.37 |
| Tax Redemptions | 3421 | |
| Payment in Lieu of Taxes | 3422 | |
| Excess Fees | 3423 | |
| Tuition | 3424 | 795,413.00 |
| Lease Revenue | 3425 | 1,684,638.26 |
| Interest on Investments | 3431 | 2,180,880.98 |
| Gain on Sale of Investments | 3432 | 12,500.00 |
| Net Increase (Decrease) in Fair Value of Investments | 3433 | (67,419.84) |
| Gifts, Grants and Bequests | 3440 | 289,552.24 |
| Interest Income - Leases | 3445 | |
| <i>Student Fees:</i> | | |
| Adult General Education Course Fees | 3461 | 200,646.42 |
| Postsec Career Cert-Appl Tech Diploma Course Fees | 3462 | 2,620,940.01 |
| Continuing Workforce Education Course Fees | 3463 | 230,429.57 |
| Capital Improvement Fees | 3464 | 130,619.58 |
| Postsecondary Lab Fees | 3465 | |
| Lifelong Learning Fees | 3466 | 2,765.64 |
| GED® Testing Fees | 3467 | |
| Financial Aid Fees | 3468 | 261,234.78 |
| Other Student Fees | 3469 | 179,062.31 |
| <i>Other Fees:</i> | | |
| Preschool Program Fees | 3471 | |
| Prekindergarten Early Intervention Fees | 3472 | |
| School-Age Child Care Fees | 3473 | 958,795.51 |
| Other Schools, Courses and Classes Fees | 3479 | |
| <i>Miscellaneous Local:</i> | | |
| Bus Fees | 3491 | 437,687.01 |
| Transportation Services Rendered for School Activities | 3492 | |
| Sale of Junk | 3493 | 189,121.97 |
| Receipt of Federal Indirect Cost Rate | 3494 | 15,155,199.72 |
| Other Miscellaneous Local Sources | 3495 | 9,141,265.23 |
| Refunds of Prior Year's Expenditures | 3497 | 7,349,356.91 |
| Collections for Lost, Damaged and Sold Textbooks | 3498 | 13,802.61 |
| Receipt of Food Service Indirect Costs | 3499 | 3,038,184.86 |
| Total Local | 3400 | 897,181,927.14 |
| Total Revenues | 3000 | 1,792,687,446.45 |

| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES | Account Number | |
|--|-------------------|-----------------|
| Loans | 3720 | |
| Sale of Capital Assets | 3730 | 1,844,384.00 |
| Loss Recoveries | 3740 | 27,068.32 |
| Transfers In: | | |
| From Debt Service Funds | 3620 | |
| From Capital Projects Funds | 3630 | 34,620,746.00 |
| From Special Revenue Funds | 3640 | |
| From Permanent Funds | 3660 | 0.00 |
| From Internal Service Funds | 3670 | |
| From Enterprise Funds | 3690 | |
| Total Transfers In | 3600 | 34,620,746.00 |
| Transfers Out: (Function 9700) | | |
| To Debt Service Funds | 920 | |
| To Capital Projects Funds | 930 | |
| To Special Revenue Funds | 940 | |
| To Permanent Funds | 960 | |
| To Internal Service Funds | 970 | (35,175,026.00) |
| To Enterprise Funds | 990 | |
| Total Transfers Out | 9700 | (35,175,026.00) |
| Total Other Financing Sources (Uses) | | 1,317,172.32 |
| Net Change In Fund Balance | | (25,803,169.77) |
| Fund Balance, July 1, 2021 | 2800 | 450,760,099.59 |
| Adjustments to Fund Balance | 2891 | |
| Ending Fund Balance: | | |
| Nonspendable Fund Balance | 2710 | |
| Restricted Fund Balance | 2720 | |
| Committed Fund Balance | 2730 | |
| Assigned Fund Balance | 2740 | 424,956,929.82 |
| Unassigned Fund Balance | 2750 | |
| Total Fund Balances, June 30, 2022 | 2700 | 424,956,929.82 |

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

For the Fiscal Year Ended June 30, 2022

Exhibit K-2
FDOE Page 4
Fund 410

| REVENUES | Account Number | |
|--|-------------------|----------------|
| <i>Federal :</i> | | |
| Miscellaneous Federal Direct | 3199 | |
| <i>Federal Through State and Local:</i> | | |
| School Lunch Reimbursement | 3261 | 94,823,429.64 |
| School Breakfast Reimbursement | 3262 | 24,167,538.98 |
| Afterschool Snack Reimbursement | 3263 | 4,080,702.60 |
| Child Care Food Program | 3264 | 10,986,693.15 |
| USDA-Donated Commodities | 3265 | 11,457,111.07 |
| Cash in Lieu of Donated Foods | 3266 | 778,347.18 |
| Summer Food Service Program | 3267 | 4,933,081.10 |
| Fresh Fruit and Vegetable Program | 3268 | 294,460.30 |
| Other Food Services | 3269 | |
| Federal Through Local | 3280 | 1,051,001.61 |
| Miscellaneous Federal Through State | 3299 | |
| Total Federal Through State and Local | 3200 | 152,572,365.63 |
| <i>State:</i> | | |
| School Breakfast Supplement | 3337 | 604,817.00 |
| School Lunch Supplement | 3338 | 716,549.00 |
| State Through Local | 3380 | |
| Other Miscellaneous State Revenues | 3399 | |
| Total State | 3300 | 1,321,366.00 |
| <i>Local:</i> | | |
| Interest on Investments | 3431 | 183,758.95 |
| Gain on Sale of Investments | 3432 | |
| Net Increase (Decrease) in Fair Value of Investments | 3433 | (444,240.98) |
| Gifts, Grants and Bequests | 3440 | 11,000.00 |
| Student Lunches | 3451 | 0.00 |
| Student Breakfasts | 3452 | 0.00 |
| Adult Breakfasts/Lunches | 3453 | 69,442.30 |
| Student and Adult á la Carte Fees | 3454 | |
| Student Snacks | 3455 | 483,455.20 |
| Other Food Sales | 3456 | 714,328.71 |
| Other Miscellaneous Local Sources | 3495 | 169,147.78 |
| Refunds of Prior Year's Expenditures | 3497 | |
| Total Local | 3400 | 1,186,891.96 |
| Total Revenues | 3000 | 155,080,623.59 |

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

For the Fiscal Year Ended June 30, 2022

Exhibit K-2
FDOE Page 5
Fund 410

| EXPENDITURES (Functions 7600/9300) | Account Number | |
|--|-------------------|----------------|
| Salaries | 100 | 34,101,859.30 |
| Employee Benefits | 200 | 20,685,400.86 |
| Purchased Services | 300 | 3,283,490.48 |
| Energy Services | 400 | 2,396,560.91 |
| Materials and Supplies | 500 | 60,947,662.87 |
| Capital Outlay | 600 | 670,391.83 |
| Other | 700 | 3,334,570.47 |
| Other Capital Outlay (Function 9300) | 600 | 766,304.04 |
| Total Expenditures | | 126,186,240.76 |
| Excess (Deficiency) of Revenues Over Expenditures | | 28,894,382.83 |
| 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 | |
| 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 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 | | 28,894,382.83 |
| Fund Balance, July 1, 2021 | 2800 | 53,103,564.07 |
| Adjustments to Fund Balance | 2891 | |
| Ending Fund Balance: | | |
| Nonspendable Fund Balance | 2710 | |
| Restricted Fund Balance | 2720 | |
| Committed Fund Balance | 2730 | |
| Assigned Fund Balance | 2740 | 81,997,946.90 |
| Unassigned Fund Balance | 2750 | |
| Total Fund Balances, June 30, 2022 | 2700 | 81,997,946.90 |

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

Exhibit K-3
FDOE Page 6

For the Fiscal Year Ended June 30, 2022

Fund 420

| REVENUES | Account Number | |
|--|-------------------|----------------|
| <i>Federal Direct:</i> | | |
| Head Start | 3130 | |
| Workforce Innovation and Opportunity Act | 3170 | |
| Community Action Programs | 3180 | |
| Reserve Officers Training Corps (ROTC) | 3191 | |
| Pell Grants | 3192 | 2,779,166.80 |
| Miscellaneous Federal Direct | 3199 | 430,581.31 |
| Total Federal Direct | 3100 | 3,209,748.11 |
| <i>Federal Through State and Local:</i> | | |
| Career and Technical Education | 3201 | 3,655,731.34 |
| Medicaid | 3202 | |
| Individuals with Disabilities Education Act (IDEA) | 3230 | 46,084,758.53 |
| <i>Workforce Innovation and Opportunity Act:</i> | | |
| Adult General Education | 3221 | 1,427,956.96 |
| English Literacy and Civics Education | 3222 | 249,925.57 |
| Adult Migrant Education | 3223 | |
| Other WIOA Programs | 3224 | 101,692.87 |
| <i>ESSA - Elementary and Secondary Education Act:</i> | | |
| Elementary and Secondary Education Act - Title I | 3240 | 72,329,912.56 |
| Teacher and Principal Training and Recruiting - Title II, Part A | 3225 | 6,065,174.98 |
| Math and Science Partnerships - Title II, Part B | 3226 | |
| Language Instruction - Title III | 3241 | 5,224,080.38 |
| Twenty-First Century Schools - Title IV | 3242 | 667,660.35 |
| Federal Through Local | 3280 | 664,928.03 |
| Emergency Immigrant Education Program | 3293 | |
| Miscellaneous Federal Through State | 3299 | 6,982,400.73 |
| Total Federal Through State and Local | 3200 | 143,454,222.30 |
| <i>State:</i> | | |
| State Through Local | 3380 | |
| Other Miscellaneous State Revenues | 3399 | |
| Total State | 3300 | 0.00 |
| <i>Local:</i> | | |
| Interest on Investments | 3431 | |
| Gain on Sale of Investments | 3432 | |
| Net Increase (Decrease) in Fair Value of Investments | 3433 | |
| Gifts, Grants and Bequests | 3440 | |
| Adult General Education Course Fees | 3461 | |
| Sale of Junk | 3493 | |
| Other Miscellaneous Local Sources | 3495 | |
| Refunds of Prior Year's Expenditures | 3497 | |
| Total Local | 3400 | 0.00 |
| Total Revenues | 3000 | 146,663,970.41 |

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

Exhibit K-3
FDOE Page 7
Fund 420

| EXPENDITURES | Account Number | 100 | 200 | 300 | 400 | 500 | 600 | 700 | Totals |
|--|-------------------|---------------|----------------------|-----------------------|--------------------|---------------------------|-------------------|---------------|----------------|
| | | Salaries | Employee Benefits | Purchased Services | Energy Services | Materials and Supplies | Capital Outlay | Other | |
| Current: | | | | | | | | | |
| Instruction | 5000 | 30,767,806.25 | 11,802,507.05 | 16,324,105.78 | | 5,277,651.34 | 2,146,542.23 | 1,335,367.75 | 67,653,980.40 |
| Student Support Services | 6100 | 11,137,016.16 | 3,994,597.56 | 442,011.97 | | 108,081.34 | 10,823.59 | 335.00 | 15,692,865.62 |
| Instructional Media Services | 6200 | 268,596.90 | 160,619.96 | | | | 239,185.79 | 3,524.63 | 671,927.28 |
| Instruction and Curriculum Development Services | 6300 | 19,408,238.37 | 6,930,892.36 | 146,094.13 | | 105,265.24 | 1,071.41 | 83,453.00 | 26,675,014.51 |
| Instructional Staff Training Services | 6400 | 9,837,592.91 | 3,252,890.97 | 3,315,761.02 | | 302,296.98 | 14,578.69 | 542,902.88 | 17,266,023.45 |
| Instruction-Related Technology | 6500 | 206,271.55 | 88,205.65 | 70,037.99 | | | | | 364,515.19 |
| Board | 7100 | | | | | | | | 0.00 |
| General Administration | 7200 | | | 29,135.68 | | 3,780.38 | | 6,284,454.19 | 6,317,370.25 |
| School Administration | 7300 | 159,168.93 | 17,799.16 | 353,711.07 | | | | 885.00 | 531,564.16 |
| Facilities Acquisition and Construction | 7410 | | | | | | | | 0.00 |
| Fiscal Services | 7500 | 117,291.79 | 48,932.77 | | | | | | 166,224.56 |
| Food Services | 7600 | | | | | | | | 0.00 |
| Central Services | 7700 | | | 10,000.00 | | | | | 10,000.00 |
| Student Transportation Services | 7800 | 3,872,094.75 | 2,198,028.15 | 164,812.27 | | | | 111,214.00 | 6,346,149.17 |
| Operation of Plant | 7900 | 148,679.68 | 74,840.31 | | | | 4,078.60 | | 227,598.59 |
| Maintenance of Plant | 8100 | | | | | | | | 0.00 |
| Administrative Technology Services | 8200 | | | | | | | | 0.00 |
| Community Services | 9100 | 140,404.14 | 26,153.75 | 127,543.00 | 40,577.79 | 17,299.77 | | 2,779,166.80 | 3,131,145.25 |
| Capital Outlay: | | | | | | | | | |
| Facilities Acquisition and Construction | 7420 | | | | | | | | 0.00 |
| Other Capital Outlay | 9300 | | | | | | 1,609,591.98 | | 1,609,591.98 |
| Total Expenditures | | 76,063,161.43 | 28,595,467.69 | 20,983,212.91 | 40,577.79 | 5,814,375.05 | 4,025,872.29 | 11,141,303.25 | 146,663,970.41 |
| Excess (Deficiency) of Revenues over Expenditures | | | | | | | | | 0.00 |
| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES | Account Number | | | | | | | | |
| Loans | 3720 | | | | | | | | |
| Sale of Capital Assets | 3730 | | | | | | | | |
| Loss Recoveries | 3740 | | | | | | | | |
| Transfers In: | | | | | | | | | |
| From General Fund | 3610 | | | | | | | | |
| From Debt Service Funds | 3620 | | | | | | | | |
| From Capital Projects Funds | 3630 | | | | | | | | |
| Interfund | 3650 | | | | | | | | |
| From Permanent Funds | 3660 | | | | | | | | |
| From Internal Service Funds | 3670 | | | | | | | | |
| From Enterprise Funds | 3690 | | | | | | | | |
| Total Transfers In | 3600 | 0.00 | | | | | | | |
| Transfers Out: (Function 9700) | | | | | | | | | |
| To the General Fund | 910 | | | | | | | | |
| To Debt Service Funds | 920 | | | | | | | | |
| To Capital Projects Funds | 930 | | | | | | | | |
| Interfund | 950 | | | | | | | | |
| To Permanent Funds | 960 | | | | | | | | |
| To Internal Service Funds | 970 | | | | | | | | |
| To Enterprise Funds | 990 | | | | | | | | |
| Total Transfers Out | 9700 | 0.00 | | | | | | | |
| Total Other Financing Sources (Uses) | | 0.00 | | | | | | | |
| Net Change in Fund Balance | | 0.00 | | | | | | | |
| Fund Balance, July 1, 2021 | 2800 | 0.00 | | | | | | | |
| Adjustments to Fund Balance | 2891 | | | | | | | | |
| Ending Fund Balance: | | | | | | | | | |
| Nonspendable Fund Balance | 2710 | | | | | | | | |
| Restricted Fund Balance | 2720 | 0.00 | | | | | | | |
| Committed Fund Balance | 2730 | | | | | | | | |
| Assigned Fund Balance | 2740 | | | | | | | | |
| Unassigned Fund Balance | 2750 | | | | | | | | |
| Total Fund Balances, June 30, 2022 | 2700 | 0.00 | | | | | | | |

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

Exhibit K-4

DOE Page 8

| REVENUES | Account Number | Elem. & Sec. School Emergency Relief (ESSER) 441 | Other CARES Act Relief Fund (Including GEER) 442 | Elem. & Sec. School Emergency Relief (ESSER II) 443 | Other CRRSA Act Relief Fund (Including GEER II) 444 | Elem. & Sec. School Emergency Relief (ESSER III) 445 | Other ARP Act Relief Fund 446 | Totals |
|---|-------------------|---|--|--|---|---|---|----------------|
| <i>Federal Direct:</i> | | | | | | | | |
| Miscellaneous Federal Direct | 3199 | | | | | | | 0.00 |
| Total Federal Direct: | 3100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| <i>Federal Through State and Local:</i> | | | | | | | | |
| Education Stabilization Funds - K-12 | 3271 | 6907200.29 | 2854251.26 | 133997004.26 | 0.00 | 107171144.68 | 688622.84 | 251,618,223.33 |
| Education Stabilization Funds - Workforce | 3272 | | 9131184.04 | | 10640.32 | | | 9,141,824.36 |
| 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 | 6,907,200.29 | 11,985,435.30 | 133,997,004.26 | 10,640.32 | 107,171,144.68 | 688,622.84 | 260,760,047.69 |
| <i>Local:</i> | | | | | | | | |
| Other Miscellaneous Local Sources | 3495 | | | 0.00 | | | | 0.00 |
| Total Local | 3400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Revenues | 3000 | 6,907,200.29 | 11,985,435.30 | 133,997,004.26 | 10,640.32 | 107,171,144.68 | 688,622.84 | 260,760,047.69 |

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

Exhibit K-4
FDOE Page 9
Fund 441

| EXPENDITURES | Account Number | 100 | 200 | 300 | 400 | 500 | 600 | 700 | Totals |
|--|-------------------|--------------|----------------------|-----------------------|--------------------|---------------------------|-------------------|------------|--------------|
| | | Salaries | Employee Benefits | Purchased Services | Energy Services | Materials and Supplies | Capital Outlay | Other | |
| Current: | | | | | | | | | |
| Instruction | 5000 | 952,962.24 | 198,339.90 | 1,072,835.98 | | | | 106,915.25 | 2,331,053.37 |
| Student Support Services | 6100 | 10,882.90 | 6,531.86 | 182,778.11 | | | | | 200,192.87 |
| Instructional Media Services | 6200 | | | | | | | | 0.00 |
| Instruction and Curriculum Development Services | 6300 | | | | | | | | 0.00 |
| Instructional Staff Training Services | 6400 | | | 5,891.25 | | 21,970.00 | | | 27,861.25 |
| Instruction-Related Technology | 6500 | | | | | | | | 0.00 |
| Board | 7100 | | | | | | | | 0.00 |
| General Administration | 7200 | 1,928.40 | | | | | | 281,972.95 | 283,901.35 |
| 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 | 17,363.08 | 5,777.78 | 2,443.34 | | | | | 25,584.20 |
| Student Transportation Services | 7800 | 750.71 | 124.16 | | | | | 14,763.00 | 15,637.87 |
| Operation of Plant | 7900 | 657,662.54 | 114,567.18 | 107,372.25 | | | | | 879,601.97 |
| Maintenance of Plant | 8100 | | | 1,838,351.24 | | 112,820.30 | | | 1,951,171.54 |
| Administrative Technology Services | 8200 | | | 256,957.44 | | | | | 256,957.44 |
| Community Services | 9100 | | | | | | | | 0.00 |
| Capital Outlay: | | | | | | | | | |
| Facilities Acquisition and Construction | 7420 | | | | | | | | 0.00 |
| Other Capital Outlay | 9300 | | | | | | 935,238.43 | | 935,238.43 |
| Total Expenditures | | 1,641,549.87 | 325,340.88 | 3,466,629.61 | 0.00 | 134,790.30 | 935,238.43 | 403,651.20 | 6,907,200.29 |
| Excess (Deficiency) of Revenues over Expenditures | | | | | | | | | 0.00 |
| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES | Account Number | | | | | | | | |
| Loans | 3720 | | | | | | | | |
| Sale of Capital Assets | 3730 | | | | | | | | |
| Loss Recoveries | 3740 | | | | | | | | |
| Transfers In: | | | | | | | | | |
| From General Fund | 3610 | | | | | | | | |
| From Debt Service Funds | 3620 | | | | | | | | |
| From Capital Projects Funds | 3630 | | | | | | | | |
| Interfund | 3650 | | | | | | | | |
| From Permanent Funds | 3660 | | | | | | | | |
| From Internal Service Funds | 3670 | | | | | | | | |
| From Enterprise Funds | 3690 | | | | | | | | |
| Total Transfers In | 3600 | | | | | | | | 0.00 |
| Transfers Out: (Function 9700) | | | | | | | | | |
| To the General Fund | 910 | | | | | | | | |
| To Debt Service Funds | 920 | | | | | | | | |
| To Capital Projects Funds | 930 | | | | | | | | |
| Interfund | 950 | | | | | | | | |
| To Permanent Funds | 960 | | | | | | | | |
| To Internal Service Funds | 970 | | | | | | | | |
| To Enterprise Funds | 990 | | | | | | | | |
| Total Transfers Out | 9700 | | | | | | | | 0.00 |
| Total Other Financing Sources (Uses) | | | | | | | | | 0.00 |
| Net Change in Fund Balance | | | | | | | | | 0.00 |
| Fund Balance, July 1, 2021 | 2800 | | | | | | | | 0.00 |
| Adjustments to Fund Balance | 2891 | | | | | | | | |
| Ending Fund Balance: | | | | | | | | | |
| Nonspendable Fund Balance | 2710 | | | | | | | | |
| Restricted Fund Balance | 2720 | | | | | | | | 0.00 |
| Committed Fund Balance | 2730 | | | | | | | | |
| Assigned Fund Balance | 2740 | | | | | | | | |
| Unassigned Fund Balance | 2750 | | | | | | | | |
| Total Fund Balances, June 30, 2022 | 2700 | | | | | | | | 0.00 |

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

Exhibit K-4
FDOE Page 10
Fund 442

| EXPENDITURES | Account Number | 100 | 200 | 300 | 400 | 500 | 600 | 700 | Totals |
|--|----------------|--------------|-------------------|--------------------|-----------------|------------------------|----------------|--------------|---------------|
| | | Salaries | Employee Benefits | Purchased Services | Energy Services | Materials and Supplies | Capital Outlay | Other | |
| Current: | | | | | | | | | |
| Instruction | 5000 | 3,270,868.69 | 1,257,257.82 | 1,544,200.23 | | 383,728.59 | 121,824.53 | 4,511,623.88 | 11,089,503.74 |
| Student Support Services | 6100 | 64,805.89 | 23,776.21 | 718.20 | | | | 36,325.00 | 125,625.30 |
| Instructional Media Services | 6200 | 534.30 | 100.05 | | | | | | 634.35 |
| Instruction and Curriculum Development Services | 6300 | 4,462.21 | 925.02 | | | | | | 5,387.23 |
| Instructional Staff Training Services | 6400 | 1,810.00 | 218.66 | | | | | | 2,028.66 |
| Instruction-Related Technology | 6500 | | | | | | | | 0.00 |
| Board | 7100 | | | | | | | | 0.00 |
| General Administration | 7200 | | | | | | | 207,759.05 | 207,759.05 |
| 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 | | | | | | | 74,444.04 | 74,444.04 |
| Operation of Plant | 7900 | | | | | | | | 0.00 |
| Maintenance of Plant | 8100 | | | | | | | | 0.00 |
| Administrative Technology Services | 8200 | | | | | | | | 0.00 |
| Community Services | 9100 | | | 331,094.87 | | 34,397.58 | 15,963.24 | | 381,455.69 |
| Capital Outlay: | | | | | | | | | |
| Facilities Acquisition and Construction | 7420 | | | | | | | | 0.00 |
| Other Capital Outlay | 9300 | | | | | | 98,597.24 | | 98,597.24 |
| Total Expenditures | | 3,342,481.09 | 1,282,277.76 | 1,876,013.30 | 0.00 | 418,126.17 | 236,385.01 | 4,830,151.97 | 11,985,435.30 |
| Excess (Deficiency) of Revenues over Expenditures | | | | | | | | | 0.00 |
| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES | Account Number | | | | | | | | |
| Loans | 3720 | | | | | | | | |
| Sale of Capital Assets | 3730 | | | | | | | | |
| Loss Recoveries | 3740 | | | | | | | | |
| Transfers In: | | | | | | | | | |
| From General Fund | 3610 | | | | | | | | |
| From Debt Service Funds | 3620 | | | | | | | | |
| From Capital Projects Funds | 3630 | | | | | | | | |
| Interfund | 3650 | | | | | | | | |
| From Permanent Funds | 3660 | | | | | | | | |
| From Internal Service Funds | 3670 | | | | | | | | |
| From Enterprise Funds | 3690 | | | | | | | | |
| Total Transfers In | 3600 | | 0.00 | | | | | | |
| Transfers Out: (Function 9700) | | | | | | | | | |
| To the General Fund | 910 | | | | | | | | |
| To Debt Service Funds | 920 | | | | | | | | |
| To Capital Projects Funds | 930 | | | | | | | | |
| Interfund | 950 | | | | | | | | |
| To Permanent Funds | 960 | | | | | | | | |
| To Internal Service Funds | 970 | | | | | | | | |
| To Enterprise Funds | 990 | | | | | | | | |
| Total Transfers Out | 9700 | | 0.00 | | | | | | |
| Total Other Financing Sources (Uses) | | | 0.00 | | | | | | |
| Net Change in Fund Balance | | | 0.00 | | | | | | |
| Fund Balance, July 1, 2021 | 2800 | | 0.00 | | | | | | |
| Adjustments to Fund Balance | 2891 | | | | | | | | |
| Ending Fund Balance: | | | | | | | | | |
| Nonspendable Fund Balance | 2710 | | | | | | | | |
| Restricted Fund Balance | 2720 | | 0.00 | | | | | | |
| Committed Fund Balance | 2730 | | | | | | | | |
| Assigned Fund Balance | 2740 | | | | | | | | |
| Unassigned Fund Balance | 2750 | | | | | | | | |
| Total Fund Balances, June 30, 2022 | 2700 | | 0.00 | | | | | | |

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

Exhibit K-4
FDOE Page 11
Fund 443

| EXPENDITURES | Account Number | 100 | 200 | 300 | 400 | 500 | 600 | 700 | Totals |
|--|-------------------|---------------|----------------------|-----------------------|--------------------|---------------------------|-------------------|---------------|----------------|
| | | Salaries | Employee Benefits | Purchased Services | Energy Services | Materials and Supplies | Capital Outlay | Other | |
| <i>Current:</i> | | | | | | | | | |
| Instruction | 5000 | 31,006,713.88 | 10,586,896.92 | 19,237,259.01 | | 4,440,676.39 | 22,450,146.01 | 938,728.14 | 88,660,420.35 |
| Student Support Services | 6100 | 3,007,857.07 | 5,614,108.04 | 5,400,548.67 | | 712.40 | | | 14,023,226.18 |
| Instructional Media Services | 6200 | 40,897.84 | 7,329.94 | | | | | | 48,227.78 |
| Instruction and Curriculum Development Services | 6300 | 2,672,500.06 | 942,944.26 | 24,946.95 | | | | | 3,640,391.27 |
| Instructional Staff Training Services | 6400 | 2,610,106.37 | 500,382.02 | 967,231.43 | | | | 1,500.00 | 4,079,219.82 |
| Instruction-Related Technology | 6500 | | | | | | | | 0.00 |
| Board | 7100 | | | | | | | | 0.00 |
| General Administration | 7200 | | | 40,170.00 | | | | 5,273,615.28 | 5,313,785.28 |
| School Administration | 7300 | 1,466,367.25 | 500,937.54 | 47,714.12 | | | | | 2,015,018.91 |
| Facilities Acquisition and Construction | 7410 | | | | | | | | 0.00 |
| Fiscal Services | 7500 | 128,251.19 | 41,086.11 | 1,210.75 | | 2,504.73 | 4,981.13 | | 178,033.91 |
| Food Services | 7600 | | | | | | | | 0.00 |
| Central Services | 7700 | 274,318.78 | 106,784.25 | 298,288.32 | | 323,960.00 | | 6,360,617.58 | 7,363,968.93 |
| Student Transportation Services | 7800 | 1,227,297.93 | 262,974.01 | | | 7,500.00 | | 586,388.67 | 2,084,160.61 |
| Operation of Plant | 7900 | 41,131.40 | 16,367.08 | 3,013,766.58 | | | | | 3,071,265.06 |
| Maintenance of Plant | 8100 | | | 144,556.84 | | | | | 144,556.84 |
| Administrative Technology Services | 8200 | | | 3,001,156.87 | | | | | 3,001,156.87 |
| Community Services | 9100 | 27,227.52 | 5,622.03 | 6,797.78 | | | | | 39,647.33 |
| <i>Capital Outlay:</i> | | | | | | | | | |
| Facilities Acquisition and Construction | 7420 | | | | | | | | 0.00 |
| Other Capital Outlay | 9300 | | | | | | 333,925.12 | | 333,925.12 |
| Total Expenditures | | 42,502,669.29 | 18,585,432.20 | 32,183,647.32 | 0.00 | 4,775,353.52 | 22,789,052.26 | 13,160,849.67 | 133,997,004.26 |
| Excess (Deficiency) of Revenues over Expenditures | | | | | | | | | 0.00 |
| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES | Account Number | | | | | | | | |
| Loans | 3720 | | | | | | | | |
| Sale of Capital Assets | 3730 | | | | | | | | |
| Loss Recoveries | 3740 | | | | | | | | |
| <i>Transfers In:</i> | | | | | | | | | |
| From General Fund | 3610 | | | | | | | | |
| From Debt Service Funds | 3620 | | | | | | | | |
| From Capital Projects Funds | 3630 | | | | | | | | |
| Interfund | 3650 | | | | | | | | |
| From Permanent Funds | 3660 | | | | | | | | |
| From Internal Service Funds | 3670 | | | | | | | | |
| From Enterprise Funds | 3690 | | | | | | | | |
| Total Transfers In | 3600 | 0.00 | | | | | | | |
| <i>Transfers Out: (Function 9700)</i> | | | | | | | | | |
| To the General Fund | 910 | | | | | | | | |
| To Debt Service Funds | 920 | | | | | | | | |
| To Capital Projects Funds | 930 | | | | | | | | |
| Interfund | 950 | | | | | | | | |
| To Permanent Funds | 960 | | | | | | | | |
| To Internal Service Funds | 970 | | | | | | | | |
| To Enterprise Funds | 990 | | | | | | | | |
| Total Transfers Out | 9700 | 0.00 | | | | | | | |
| Total Other Financing Sources (Uses) | | 0.00 | | | | | | | |
| Net Change in Fund Balance | | 0.00 | | | | | | | |
| Fund Balance, July 1, 2021 | 2800 | 0.00 | | | | | | | |
| Adjustments to Fund Balance | 2891 | | | | | | | | |
| <i>Ending Fund Balance:</i> | | | | | | | | | |
| Nonspendable Fund Balance | 2710 | | | | | | | | |
| Restricted Fund Balance | 2720 | 0.00 | | | | | | | |
| Committed Fund Balance | 2730 | | | | | | | | |
| Assigned Fund Balance | 2740 | | | | | | | | |
| Unassigned Fund Balance | 2750 | | | | | | | | |
| Total Fund Balances, June 30, 2022 | 2700 | 0.00 | | | | | | | |

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

Exhibit K-4
FDOE Page 12
Fund 444

| EXPENDITURES | Account Number | 100 | 200 | 300 | 400 | 500 | 600 | 700 | Totals |
|--|-------------------|----------|----------------------|-----------------------|--------------------|---------------------------|-------------------|----------|-----------|
| | | Salaries | Employee Benefits | Purchased Services | Energy Services | Materials and Supplies | Capital Outlay | Other | |
| <i>Current:</i> | | | | | | | | | |
| Instruction | 5000 | | | 936.00 | | 3,607.36 | | 6,096.96 | 10,640.32 |
| Student Support Services | 6100 | | | | | | | | 0.00 |
| Instructional Media Services | 6200 | | | | | | | | 0.00 |
| Instruction and Curriculum Development Services | 6300 | | | | | | | | 0.00 |
| Instructional Staff Training Services | 6400 | | | | | | | | 0.00 |
| Instruction-Related Technology | 6500 | | | | | | | | 0.00 |
| Board | 7100 | | | | | | | | 0.00 |
| General Administration | 7200 | | | | | | | | 0.00 |
| School Administration | 7300 | | | | | | | | 0.00 |
| Facilities Acquisition and Construction | 7410 | | | | | | | | 0.00 |
| Fiscal Services | 7500 | | | | | | | | 0.00 |
| Food Services | 7600 | | | | | | | | 0.00 |
| Central Services | 7700 | | | | | | | | 0.00 |
| Student Transportation Services | 7800 | | | | | | | | 0.00 |
| Operation of Plant | 7900 | | | | | | | | 0.00 |
| Maintenance of Plant | 8100 | | | | | | | | 0.00 |
| Administrative Technology Services | 8200 | | | | | | | | 0.00 |
| Community Services | 9100 | | | | | | | | 0.00 |
| <i>Capital Outlay:</i> | | | | | | | | | |
| Facilities Acquisition and Construction | 7420 | | | | | | | | 0.00 |
| Other Capital Outlay | 9300 | | | | | | | | 0.00 |
| Total Expenditures | | 0.00 | 0.00 | 936.00 | 0.00 | 3,607.36 | 0.00 | 6,096.96 | 10,640.32 |
| Excess (Deficiency) of Revenues over Expenditures | | | | | | | | | 0.00 |
| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES | Account Number | | | | | | | | |
| Loans | 3720 | | | | | | | | |
| Sale of Capital Assets | 3730 | | | | | | | | |
| Loss Recoveries | 3740 | | | | | | | | |
| <i>Transfers In:</i> | | | | | | | | | |
| From General Fund | 3610 | | | | | | | | |
| From Debt Service Funds | 3620 | | | | | | | | |
| From Capital Projects Funds | 3630 | | | | | | | | |
| Interfund | 3650 | | | | | | | | |
| From Permanent Funds | 3660 | | | | | | | | |
| From Internal Service Funds | 3670 | | | | | | | | |
| From Enterprise Funds | 3690 | | | | | | | | |
| Total Transfers In | 3600 | 0.00 | | | | | | | |
| <i>Transfers Out: (Function 9700)</i> | | | | | | | | | |
| To the General Fund | 910 | | | | | | | | |
| To Debt Service Funds | 920 | | | | | | | | |
| To Capital Projects Funds | 930 | | | | | | | | |
| Interfund | 950 | | | | | | | | |
| To Permanent Funds | 960 | | | | | | | | |
| To Internal Service Funds | 970 | | | | | | | | |
| To Enterprise Funds | 990 | | | | | | | | |
| Total Transfers Out | 9700 | 0.00 | | | | | | | |
| Total Other Financing Sources (Uses) | | 0.00 | | | | | | | |
| Net Change in Fund Balance | | 0.00 | | | | | | | |
| Fund Balance, July 1, 2021 | 2800 | 0.00 | | | | | | | |
| Adjustments to Fund Balance | 2891 | | | | | | | | |
| <i>Ending Fund Balance:</i> | | | | | | | | | |
| Nonspendable Fund Balance | 2710 | | | | | | | | |
| Restricted Fund Balance | 2720 | 0.00 | | | | | | | |
| Committed Fund Balance | 2730 | | | | | | | | |
| Assigned Fund Balance | 2740 | | | | | | | | |
| Unassigned Fund Balance | 2750 | | | | | | | | |
| Total Fund Balances, June 30, 2022 | 2700 | 0.00 | | | | | | | |

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

Exhibit K-4
FDOE Page 13
Fund 445

| EXPENDITURES | Account Number | 100 | 200 | 300 | 400 | 500 | 600 | 700 | Totals |
|--|-------------------|---------------|----------------------|-----------------------|--------------------|---------------------------|-------------------|---------------|----------------|
| | | Salaries | Employee Benefits | Purchased Services | Energy Services | Materials and Supplies | Capital Outlay | Other | |
| <i>Current:</i> | | | | | | | | | |
| Instruction | 5000 | 22,701,509.42 | 4,289,061.22 | 1,871,505.30 | | 7,184,387.52 | 41,670,773.50 | 123,191.42 | 77,840,428.38 |
| Student Support Services | 6100 | 1,630,535.12 | 289,628.50 | | | | | | 1,920,163.62 |
| Instructional Media Services | 6200 | 453,327.80 | 78,692.21 | | | | | | 532,020.01 |
| Instruction and Curriculum Development Services | 6300 | 2,377,342.59 | 462,453.09 | 34,000.00 | | | | 1,725.00 | 2,875,520.68 |
| Instructional Staff Training Services | 6400 | 568,075.00 | 107,102.50 | | | | | | 675,177.50 |
| Instruction-Related Technology | 6500 | 204,891.54 | 22,347.00 | 3,900.00 | | | | | 231,138.54 |
| Board | 7100 | 21,600.00 | 4,494.71 | | | | | | 26,094.71 |
| General Administration | 7200 | 90,500.00 | 22,339.27 | | | | | 3,067,049.32 | 3,179,888.59 |
| School Administration | 7300 | 1,867,475.00 | 308,233.65 | | | | | | 2,175,708.65 |
| Facilities Acquisition and Construction | 7410 | 50,875.00 | 8,681.39 | | | | | | 59,556.39 |
| Fiscal Services | 7500 | 104,600.00 | 14,169.55 | | | | | | 118,769.55 |
| Food Services | 7600 | 1,074,325.00 | 109,671.94 | | | | | | 1,183,996.94 |
| Central Services | 7700 | 237,875.00 | 30,696.86 | | | | | 10,350,880.88 | 10,619,452.74 |
| Student Transportation Services | 7800 | 1,090,925.00 | 86,942.30 | | | | | 1,484,654.90 | 2,662,522.20 |
| Operation of Plant | 7900 | 1,221,993.00 | 130,434.48 | 96,917.10 | | | | | 1,449,344.58 |
| Maintenance of Plant | 8100 | 323,125.00 | 29,620.23 | | | | | | 352,745.23 |
| Administrative Technology Services | 8200 | 121,375.00 | 18,163.89 | | | | | | 139,538.89 |
| Community Services | 9100 | 33,775.00 | 2,785.48 | | | | | | 36,560.48 |
| <i>Capital Outlay:</i> | | | | | | | | | |
| Facilities Acquisition and Construction | 7420 | | | | | | | | 0.00 |
| Other Capital Outlay | 9300 | | | | | | 1,092,517.00 | | 1,092,517.00 |
| Total Expenditures | | 34,174,124.47 | 6,015,518.27 | 2,006,322.40 | 0.00 | 7,184,387.52 | 42,763,290.50 | 15,027,501.52 | 107,171,144.68 |
| Excess (Deficiency) of Revenues over Expenditures | | | | | | | | | 0.00 |
| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES | Account Number | | | | | | | | |
| Loans | 3720 | | | | | | | | |
| Sale of Capital Assets | 3730 | | | | | | | | |
| Loss Recoveries | 3740 | | | | | | | | |
| <i>Transfers In:</i> | | | | | | | | | |
| From General Fund | 3610 | | | | | | | | |
| From Debt Service Funds | 3620 | | | | | | | | |
| From Capital Projects Funds | 3630 | | | | | | | | |
| Interfund | 3650 | | | | | | | | |
| From Permanent Funds | 3660 | | | | | | | | |
| From Internal Service Funds | 3670 | | | | | | | | |
| From Enterprise Funds | 3690 | | | | | | | | |
| Total Transfers In | 3600 | 0.00 | | | | | | | |
| <i>Transfers Out: (Function 9700)</i> | | | | | | | | | |
| To the General Fund | 910 | | | | | | | | |
| To Debt Service Funds | 920 | | | | | | | | |
| To Capital Projects Funds | 930 | | | | | | | | |
| Interfund | 950 | | | | | | | | |
| To Permanent Funds | 960 | | | | | | | | |
| To Internal Service Funds | 970 | | | | | | | | |
| To Enterprise Funds | 990 | | | | | | | | |
| Total Transfers Out | 9700 | 0.00 | | | | | | | |
| Total Other Financing Sources (Uses) | | 0.00 | | | | | | | |
| Net Change in Fund Balance | | 0.00 | | | | | | | |
| Fund Balance, July 1, 2021 | 2800 | 0.00 | | | | | | | |
| Adjustments to Fund Balance | 2891 | | | | | | | | |
| <i>Ending Fund Balance:</i> | | | | | | | | | |
| Nonspendable Fund Balance | 2710 | | | | | | | | |
| Restricted Fund Balance | 2720 | 0.00 | | | | | | | |
| Committed Fund Balance | 2730 | | | | | | | | |
| Assigned Fund Balance | 2740 | | | | | | | | |
| Unassigned Fund Balance | 2750 | | | | | | | | |
| Total Fund Balances, June 30, 2022 | 2700 | 0.00 | | | | | | | |

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

Exhibit K-4
FDOE Page 14
Fund 446

| EXPENDITURES | Account Number | 100 | 200 | 300 | 400 | 500 | 600 | 700 | Totals |
|--|-------------------|-----------|----------------------|-----------------------|--------------------|---------------------------|-------------------|-----------|------------|
| | | Salaries | Employee Benefits | Purchased Services | Energy Services | Materials and Supplies | Capital Outlay | Other | |
| <i>Current:</i> | | | | | | | | | |
| Instruction | 5000 | 3,432.25 | 709.60 | 1,650.00 | | 1,756.00 | 176.04 | | 7,723.89 |
| Student Support Services | 6100 | | | | | | 463.96 | | 463.96 |
| Instructional Media Services | 6200 | | | | | | | | 0.00 |
| Instruction and Curriculum Development Services | 6300 | 4,880.90 | 956.80 | 49,385.53 | | | | | 55,223.23 |
| Instructional Staff Training Services | 6400 | 6,585.00 | 719.31 | 7,373.00 | | | | | 14,677.31 |
| Instruction-Related Technology | 6500 | | | | | | | | 0.00 |
| Board | 7100 | | | | | | | | 0.00 |
| General Administration | 7200 | | | | | | | 31,116.65 | 31,116.65 |
| 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 | | | 546,534.20 | | | | | 546,534.20 |
| 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 | | | | | | 32,883.60 | | 32,883.60 |
| Total Expenditures | | 14,898.15 | 2,385.71 | 604,942.73 | 0.00 | 1,756.00 | 33,523.60 | 31,116.65 | 688,622.84 |
| Excess (Deficiency) of Revenues over Expenditures | | | | | | | | | 0.00 |
| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES | Account Number | | | | | | | | |
| Loans | 3720 | | | | | | | | |
| Sale of Capital Assets | 3730 | | | | | | | | |
| Loss Recoveries | 3740 | | | | | | | | |
| <i>Transfers In:</i> | | | | | | | | | |
| From General Fund | 3610 | | | | | | | | |
| From Debt Service Funds | 3620 | | | | | | | | |
| From Capital Projects Funds | 3630 | | | | | | | | |
| Interfund | 3650 | | | | | | | | |
| From Permanent Funds | 3660 | | | | | | | | |
| From Internal Service Funds | 3670 | | | | | | | | |
| From Enterprise Funds | 3690 | | | | | | | | |
| Total Transfers In | 3600 | 0.00 | | | | | | | |
| <i>Transfers Out: (Function 9700)</i> | | | | | | | | | |
| To the General Fund | 910 | | | | | | | | |
| To Debt Service Funds | 920 | | | | | | | | |
| To Capital Projects Funds | 930 | | | | | | | | |
| Interfund | 950 | | | | | | | | |
| To Permanent Funds | 960 | | | | | | | | |
| To Internal Service Funds | 970 | | | | | | | | |
| To Enterprise Funds | 990 | | | | | | | | |
| Total Transfers Out | 9700 | 0.00 | | | | | | | |
| Total Other Financing Sources (Uses) | | 0.00 | | | | | | | |
| Net Change in Fund Balance | | 0.00 | | | | | | | |
| Fund Balance, July 1, 2021 | 2800 | 0.00 | | | | | | | |
| Adjustments to Fund Balance | 2891 | | | | | | | | |
| <i>Ending Fund Balance:</i> | | | | | | | | | |
| Nonspendable Fund Balance | 2710 | | | | | | | | |
| Restricted Fund Balance | 2720 | 0.00 | | | | | | | |
| Committed Fund Balance | 2730 | | | | | | | | |
| Assigned Fund Balance | 2740 | | | | | | | | |
| Unassigned Fund Balance | 2750 | | | | | | | | |
| Total Fund Balances, June 30, 2022 | 2700 | 0.00 | | | | | | | |

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

Exhibit K-5
FDOE Page 15
Fund 490

| REVENUES | Account Number | | | | | | | | |
|--|----------------|-----------------|--------------------------|---------------------------|------------------------|-------------------------------|-----------------------|---------------|---------------|
| <i>Federal Through State and Local:</i> | | | | | | | | | |
| Federal Through Local | 3280 | | | | | | | | |
| Miscellaneous Federal Through State | 3299 | | | | | | | | |
| Total Federal Through State and Local | 3200 | | | | | | | 0.00 | |
| <i>State:</i> | | | | | | | | | |
| Other Miscellaneous State Revenues | 3399 | | | | | | | | |
| <i>Local:</i> | | | | | | | | | |
| Interest on Investments | 3431 | | | | | | | 39,769.33 | |
| Gain on Sale of Investments | 3432 | | | | | | | | |
| Net Increase (Decrease) in Fair Value of Investments | 3433 | | | | | | | 50,834.40 | |
| Gifts, Grants and Bequests | 3440 | | | | | | | 265,557.47 | |
| Other Miscellaneous Local Sources | 3495 | | | | | | | 5,889,746.75 | |
| Total Local | 3400 | | | | | | | 6,245,907.95 | |
| Total Revenues | 3000 | | | | | | | 6,245,907.95 | |
| EXPENDITURES | Account Number | 100 Salaries | 200 Employee Benefits | 300 Purchased Services | 400 Energy Services | 500 Materials and Supplies | 600 Capital Outlay | 700 Other | Totals |
| <i>Current:</i> | | | | | | | | | |
| Instruction | 5000 | 0.00 | 0.00 | 48,786.34 | | 139,520.15 | 7,522.23 | 7,838.73 | 203,667.45 |
| Student Support Services | 6100 | | | | | 1,335.41 | | | 1,335.41 |
| Instructional Media Services | 6200 | | | 4,255.06 | | 3,695.23 | 4,174.80 | 517.51 | 12,642.60 |
| Instruction and Curriculum Development Services | 6300 | 600.00 | 107.89 | | | | | | 707.89 |
| Instructional Staff Training Services | 6400 | | | 14,388.32 | | 14,399.97 | | | 28,788.29 |
| Instruction-Related Technology | 6500 | | | | | 64.74 | | 482.00 | 546.74 |
| Board | 7100 | | | | | | | | 0.00 |
| General Administration | 7200 | | | | | | | | 0.00 |
| School Administration | 7300 | 11,787.82 | 2,197.99 | 3,650.66 | | 64,088.92 | 4,619.80 | 2,315.44 | 88,660.63 |
| Facilities Acquisition and Construction | 7410 | | | | | | | | 0.00 |
| Fiscal Services | 7500 | | | | | 2,366.98 | | | 2,366.98 |
| Food Services | 7600 | | | 500.00 | | 13,027.93 | | 150.00 | 13,677.93 |
| Central Services | 7700 | | | 26,316.82 | | 99,325.49 | | | 125,642.31 |
| Student Transportation Services | 7800 | 30.00 | 38.68 | 758.50 | | 29,196.69 | 107.45 | | 30,131.32 |
| Operation of Plant | 7900 | 7,630.62 | | | | 1,650.00 | | | 9,280.62 |
| Maintenance of Plant | 8100 | | | 3,090.00 | 250.75 | 238.64 | | | 3,579.39 |
| Administrative Technology Services | 8200 | | | | | | | | 0.00 |
| Community Services | 9100 | 1,353,130.90 | 872,090.20 | 109,816.30 | | 503,159.69 | 4,475.41 | 1,631,246.04 | 4,473,918.54 |
| <i>Capital Outlay:</i> | | | | | | | | | |
| Facilities Acquisition and Construction | 7420 | | | | | | | | 0.00 |
| Other Capital Outlay | 9300 | | | | | | 13,723.69 | | 13,723.69 |
| Total Expenditures | | 1,373,179.34 | 874,434.76 | 211,562.00 | 250.75 | 872,069.84 | 34,623.38 | 1,642,549.72 | 5,008,669.79 |
| Excess (Deficiency) of Revenues over Expenditures | | | | | | | | | 1,237,238.16 |
| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES | Account Number | | | | | | | | |
| Loss Recoveries | 3740 | | | | | | | | |
| <i>Transfers In:</i> | | | | | | | | | |
| From General Fund | 3610 | | | | | | | | |
| From Debt Service Funds | 3620 | | | | | | | | |
| From Capital Projects Funds | 3630 | | | | | | | | |
| Interfund | 3650 | | | | | | | | |
| From Permanent Funds | 3660 | | | | | | | | |
| From Internal Service Funds | 3670 | | | | | | | | |
| From Enterprise Funds | 3690 | | | | | | | | |
| Total Transfers In | 3600 | | | | | | | | 0.00 |
| <i>Transfers Out: (Function 9700)</i> | | | | | | | | | |
| To General Fund | 910 | | | | | | | | |
| To Debt Service Funds | 920 | | | | | | | | |
| To Capital Projects Funds | 930 | | | | | | | | |
| Interfund | 950 | | | | | | | | |
| To Permanent Funds | 960 | | | | | | | | |
| To Internal Service Funds | 970 | | | | | | | | |
| To Enterprise Funds | 990 | | | | | | | | |
| Total Transfers Out | 9700 | | | | | | | | 0.00 |
| Total Other Financing Sources (Uses) | | | | | | | | | 0.00 |
| Net Change in Fund Balance | | | | | | | | | 1,237,238.16 |
| Fund Balance, July 1, 2021 | 2800 | | | | | | | | 9,805,203.62 |
| Adjustments to Fund Balance | 2891 | | | | | | | | |
| <i>Ending Fund Balance:</i> | | | | | | | | | |
| Nonspendable Fund Balance | 2710 | | | | | | | | |
| Restricted Fund Balance | 2720 | | | | | | | 0.00 | |
| Committed Fund Balance | 2730 | | | | | | | | |
| Assigned Fund Balance | 2740 | | | | | | | 11,042,441.78 | |
| Unassigned Fund Balance | 2750 | | | | | | | | |
| Total Fund Balances, June 30, 2022 | 2700 | | | | | | | | 11,042,441.78 |

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

Exhibit K-6
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Funds 290

| REVENUES | Account Number | SBE/COBI Bonds 210 | Special Act Bonds 220 | Sections 1011.14 and 1011.15, F.S., Loans 230 | Motor Vehicle Revenue Bonds 240 | District Bonds 250 | Other Debt Service 290 | ARRA Economic Stimulus Debt Service 299 | Totals |
|---|----------------|-----------------------|--------------------------|--|------------------------------------|-----------------------|---------------------------|--|-----------------|
| <i>Federal:</i> | | | | | | | | | |
| Miscellaneous Federal Direct | 3199 | | | | | | | 1,687,698.98 | 1,687,698.98 |
| Miscellaneous Federal Through State | 3299 | | | | | | | | 0.00 |
| <i>State:</i> | | | | | | | | | |
| CO&DS Withheld for SBE/COBI Bonds | 3322 | 249,117.57 | | | | | | | 249,117.57 |
| SBE/COBI Bond Interest | 3326 | 20.89 | | | | | | | 20.89 |
| Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.) | 3341 | | | | | | | | 0.00 |
| Other Miscellaneous State Revenues | 3399 | | | | | | | | 0.00 |
| Total State Sources | 3300 | 249,138.46 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 249,138.46 |
| <i>Local:</i> | | | | | | | | | |
| District Debt Service Taxes | 3412 | | | | | | | | 0.00 |
| County Local Sales Tax | 3418 | | | | | | | | 0.00 |
| School District Local Sales Tax | 3419 | | | | | | | | 0.00 |
| Tax Redemptions | 3421 | | | | | | | | 0.00 |
| Payment in Lieu of Taxes | 3422 | | | | | | | | 0.00 |
| Excess Fees | 3423 | | | | | | | | 0.00 |
| Interest on Investments | 3431 | | | | | | 202,686.80 | 860,367.47 | 1,063,054.27 |
| Gain on Sale of Investments | 3432 | | | | | | | | 0.00 |
| Net Increase (Decrease) in Fair Value of Investments | 3433 | | | | | | (259,854.62) | (1,460,790.12) | (1,720,644.74) |
| Gifts, Grants and Bequests | 3440 | | | | | | | | 0.00 |
| Other Miscellaneous Local Sources | 3495 | | | | | | | | 0.00 |
| Impact Fees | 3496 | | | | | | | | 0.00 |
| Refunds of Prior Year's Expenditures | 3497 | | | | | | | | 0.00 |
| Total Local Sources | 3400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (57,167.82) | (600,422.65) | (657,590.47) |
| Total Revenues | 3000 | 249,138.46 | 0.00 | 0.00 | 0.00 | 0.00 | (57,167.82) | 1,087,276.33 | 1,279,246.97 |
| EXPENDITURES | | | | | | | | | |
| <i>Debt Service (Function 9200)</i> | | | | | | | | | |
| Redemption of Principal | 710 | 243,000.00 | | | | | 47,789,149.00 | | 48,032,149.00 |
| Interest | 720 | 12,150.00 | | | | | 29,858,258.77 | 2,203,432.31 | 32,073,841.08 |
| Dues and Fees | 730 | 157.18 | | | | | 473,520.76 | 4,250.00 | 477,927.94 |
| Other Debt Service | 791 | | | | | | | | 0.00 |
| Total Expenditures | | 255,307.18 | 0.00 | 0.00 | 0.00 | 0.00 | 78,120,928.53 | 2,207,682.31 | 80,583,918.02 |
| Excess (Deficiency) of Revenues Over Expenditures | | (6,168.72) | 0.00 | 0.00 | 0.00 | 0.00 | (78,178,096.35) | (1,120,405.98) | (79,304,671.05) |
| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE | Account Number | SBE/COBI Bonds 210 | Special Act Bonds 220 | Sections 1011.14 and 1011.15, F.S., Loans 230 | Motor Vehicle Revenue Bonds 240 | District Bonds 250 | Other Debt Service 290 | ARRA Economic Stimulus Debt Service 299 | Totals |
| Issuance of Bonds | 3710 | | | | | | | | 0.00 |
| Premium on Sale of Bonds | 3791 | | | | | | | | 0.00 |
| Discount on Sale of Bonds (Function 9299) | 891 | | | | | | | | 0.00 |
| Proceeds of Lease-Purchase Agreements | 3750 | | | | | | (4,239,684.18) | | (4,239,684.18) |
| Premium on Lease-Purchase Agreements | 3793 | | | | | | | | 0.00 |
| Discount on Lease-Purchase Agreements (Function 9299) | 893 | | | | | | | | 0.00 |
| Loans | 3720 | | | | | | | | 0.00 |
| Proceeds of Forward Supply Contract | 3760 | | | | | | | | 0.00 |
| Face Value of Refunding Bonds | 3715 | | | | | | | | 0.00 |
| Premium on Refunding Bonds | 3792 | | | | | | 0.00 | | 0.00 |
| Discount on Refunding Bonds (Function 9299) | 892 | | | | | | | | 0.00 |
| Payments to Refunded Bonds Escrow Agent (Function 9299) | 761 | | | | | | | | 0.00 |
| Refunding Lease-Purchase Agreements | 3755 | | | | | | 0.00 | | 0.00 |
| Premium on Refunding Lease-Purchase Agreements | 3794 | | | | | | | | 0.00 |
| Discount on Refunding Lease-Purchase Agrnts (Function 9299) | 894 | | | | | | | | 0.00 |
| Payments to Refunded Lease-Purchase Escrow Agent (Function 9299) | 762 | | | | | | 0.00 | | 0.00 |
| <i>Transfers In:</i> | | | | | | | | | |
| From General Fund | 3610 | | | | | | | | 0.00 |
| From Capital Projects Funds | 3630 | | | | | | 88,083,415.88 | 19,500.00 | 88,102,915.88 |
| From Special Revenue Funds | 3640 | | | | | | | | 0.00 |
| Interfund | 3650 | | | | | | 4,654,833.34 | | 4,654,833.34 |
| 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 | 92,738,249.22 | 19,500.00 | 92,757,749.22 |
| <i>Transfers Out: (Function 9700)</i> | | | | | | | | | |
| To General Fund | 910 | | | | | | | | 0.00 |
| To Capital Projects Funds | 930 | | | | | | | | 0.00 |
| To Special Revenue Funds | 940 | | | | | | | | 0.00 |
| Interfund | 950 | | | | | | (4,654,833.34) | | (4,654,833.34) |
| To Permanent Funds | 960 | | | | | | | | 0.00 |
| To Internal Service Funds | 970 | | | | | | | | 0.00 |
| To Enterprise Funds | 990 | | | | | | | | 0.00 |
| Total Transfers Out | 9700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (4,654,833.34) | 0.00 | (4,654,833.34) |
| Total Other Financing Sources (Uses) | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 83,843,731.70 | 19,500.00 | 83,863,231.70 |
| Net Change in Fund Balances | | (6,168.72) | 0.00 | 0.00 | 0.00 | 0.00 | 5,665,635.35 | (1,100,905.98) | 4,558,560.65 |
| Fund Balance, July 1, 2021 | 2800 | 6,168.72 | | | | | 74,828,877.29 | 68,427,645.02 | 143,262,691.03 |
| <i>Adjustments to Fund Balances</i> | 2891 | | | | | | | | 0.00 |
| <i>Ending Fund Balance:</i> | | | | | | | | | |
| Nonspendable Fund Balance | 2710 | | | | | | | | 0.00 |
| Restricted Fund Balance | 2720 | | | | | | 80,494,512.64 | 67,326,739.04 | 147,821,251.68 |
| Committed Fund Balance | 2730 | | | | | | | | 0.00 |
| Assigned Fund Balance | 2740 | 0.00 | | | | | | | 0.00 |
| Unassigned Fund Balance | 2750 | | | | | | | | 0.00 |
| Total Fund Balances, June 30, 2022 | 2700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 80,494,512.64 | 67,326,739.04 | 147,821,251.68 |

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

| REVENUES | Account Number | Capital Outlay Bond Issues (COBI) 310 | Special Act Bonds 320 | Sections 1011.14 and 1011.15, F.S., Loans 330 | Public Education Capital Outlay (PECO) 340 | District Bonds 350 | Capital Outlay and Debt Service Program (CO&DS) 360 | Nonvoted Capital Improvement Section 1011.71(2), F.S. 370 | Voted Capital Improvement Fund 380 | Other Capital Projects 390 | ARRA Economic Stimulus Capital Projects 399 | Totals |
|--|-------------------|---|--------------------------|---|--|--------------------------|---|---|---------------------------------------|----------------------------------|---|-----------------|
| <i>Federal:</i> | | | | | | | | | | | | |
| Miscellaneous Federal Direct | 3199 | | | | | | | | | | | 0.00 |
| Miscellaneous Federal Through State | 3299 | | | | | | | | | | | 0.00 |
| <i>State:</i> | | | | | | | | | | | | |
| CO&DS Distributed | 3321 | | | | | | 7,626,960.16 | | | | | 7,626,960.16 |
| Interest on Undistributed CO&DS | 3325 | | | | | | 48,588.30 | | | | | 48,588.30 |
| Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.) | 3341 | | | | | | | | | | | 0.00 |
| State Through Local | 3380 | | | | | | | | | | | 0.00 |
| Public Education Capital Outlay (PECO) | 3391 | | | | | | | | | | | 0.00 |
| Classrooms First Program | 3392 | | | | | | | | | | | 0.00 |
| SMART Schools Small County Assistance Program | 3395 | | | | | | | | | | | 0.00 |
| Class Size Reduction Capital Outlay | 3396 | | | | | | | | | | | 0.00 |
| Charter School Capital Outlay Funding | 3397 | | | | 8,711,455.00 | | | | | | | 8,711,455.00 |
| Other Miscellaneous State Revenues | 3399 | | | | | | | | | 3,423,042.32 | | 3,423,042.32 |
| Total State Sources | 3300 | 0.00 | 0.00 | 0.00 | 8,711,455.00 | 0.00 | 7,675,548.46 | 0.00 | 0.00 | 3,423,042.32 | 0.00 | 19,810,045.78 |
| <i>Local:</i> | | | | | | | | | | | | |
| District Local Capital Improvement Tax | 3413 | | | | | | | 244,269,276.75 | | | | 244,269,276.75 |
| County Local Sales Tax | 3418 | | | | | | | | | | | 0.00 |
| School District Local Sales Tax | 3419 | | | | | | | | | 332,412,105.48 | | 332,412,105.48 |
| Tax Redemptions | 3421 | | | | | | | | | | | 0.00 |
| Payment in Lieu of Taxes | 3422 | | | | | | | | | | | 0.00 |
| Excess Fees | 3423 | | | | | | | | | | | 0.00 |
| Interest on Investments | 3431 | | | | | | 58,699.33 | 1,383,818.35 | | 8,359,865.07 | | 9,802,382.75 |
| Gain on Sale of Investments | 3432 | | | | | | | | | 2,743,556.58 | | 2,743,556.58 |
| Net Increase (Decrease) in Fair Value of Investments | 3433 | | | | | | (70,169.61) | (1,048,041.82) | | (30,419,224.05) | | (31,537,435.48) |
| Gifts, Grants and Bequests | 3440 | | | | | | | | | | | 0.00 |
| Other Miscellaneous Local Sources | 3495 | | | | | | | 302,627.08 | | 6,192,942.28 | | 6,495,569.36 |
| Impact Fees | 3496 | | | | | | | | | 94,325,394.61 | | 94,325,394.61 |
| Refunds of Prior Year's Expenditures | 3497 | | | | | | | | | | | 0.00 |
| Total Local Sources | 3400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (11,470.28) | 244,907,680.36 | 0.00 | 413,614,639.97 | 0.00 | 658,510,850.05 |
| Total Revenues | 3000 | 0.00 | 0.00 | 0.00 | 8,711,455.00 | 0.00 | 7,664,078.18 | 244,907,680.36 | 0.00 | 417,037,682.29 | 0.00 | 678,320,895.83 |
| EXPENDITURES | | | | | | | | | | | | |
| <i>Capital Outlay: (Function 7400)</i> | | | | | | | | | | | | |
| Library Books | 610 | | | | | | 248,941.00 | 10,720,224.44 | | 24,635,071.09 | | 35,604,236.53 |
| Audiovisual Materials | 620 | | | | | | | | | | | 0.00 |
| Buildings and Fixed Equipment | 630 | | | | | | | 36,240,218.71 | | 60,383,592.68 | | 96,623,811.39 |
| Furniture, Fixtures and Equipment | 640 | | | | | | | 10,591,700.72 | | 12,146,135.77 | | 22,737,836.49 |
| Motor Vehicles (Including Buses) | 650 | | | | | | | 11,229,573.21 | | | | 11,229,573.21 |
| Land | 660 | | | | | | | 1,811,593.77 | | | | 1,811,593.77 |
| Improvements Other Than Buildings | 670 | | | | | | 122,262.26 | 4,494,136.22 | | 282,100.84 | | 4,898,499.32 |
| Remodeling and Renovations | 680 | | | | | | 1,104,737.03 | 17,237,006.26 | | 33,148,620.06 | | 51,490,363.35 |
| Computer Software | 690 | | | | | | | | | | | 0.00 |
| Charter School Local Capital Improvement | 793 | | | | | | | | | | | 0.00 |
| Charter School Capital Outlay Sales Tax | 795 | | | | | | | | | | | 0.00 |
| <i>Debt Service: (Function 9200)</i> | | | | | | | | | | | | |
| Redemption of Principal | 710 | | | | | | | | | | | 0.00 |
| Interest | 720 | | | | | | | | | | | 0.00 |
| Dues and Fees | 730 | | | | | | | | | | | 0.00 |
| Other Debt Service | 791 | | | | | | | | | | | 0.00 |
| Total Expenditures | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,475,940.29 | 92,324,453.33 | 0.00 | 130,595,520.44 | 0.00 | 224,395,914.06 |
| Excess (Deficiency) of Revenues Over Expenditures | | 0.00 | 0.00 | 0.00 | 8,711,455.00 | 0.00 | 6,188,137.89 | 152,583,227.03 | 0.00 | 286,442,161.85 | 0.00 | 453,924,981.77 |

| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE | Account Number | Capital Outlay Bond Issues (COBI) 310 | Special Act Bonds 320 | Sections 1011.14 and 1011.15, F.S., Loans 330 | Public Education Capital Outlay (PECO) 340 | District Bonds 350 | Capital Outlay and Debt Service Program (CO&DS) 360 | Nonvoted Capital Improvement Section 1011.71(2), F.S. 370 | Voted Capital Improvement Fund 380 | Other Capital Projects 390 | ARRA Economic Stimulus Capital Projects 399 | Totals |
|---|-------------------|---|--------------------------|---|--|--------------------------|---|---|---------------------------------------|----------------------------------|---|------------------|
| Issuance of Bonds | 3710 | | | | | | | | | | | 0.00 |
| Premium on Sale of Bonds | 3791 | | | | | | | | | | | 0.00 |
| Discount on Sale of Bonds (Function 9299) | 891 | | | | | | | | | | | 0.00 |
| Proceeds of Lease-Purchase Agreements | 3750 | | | | | | | | | | | 0.00 |
| Premium on Lease-Purchase Agreements | 3793 | | | | | | | | | | | 0.00 |
| Discount on Lease-Purchase Agreements (Function 9299) | 893 | | | | | | | | | | | 0.00 |
| Loans | 3720 | | | | | | | | | | | 0.00 |
| Sale of Capital Assets | 3730 | | | | | | | | | 542,509.94 | | 542,509.94 |
| Loss Recoveries | 3740 | | | | | | | | | | | 0.00 |
| Proceeds of Forward Supply Contract | 3760 | | | | | | | | | | | 0.00 |
| Proceeds from Special Facility Construction Account | 3770 | | | | | | | | | | | 0.00 |
| Transfers In: | | | | | | | | | | | | |
| From General Fund | 3610 | | | | | | | | | | | 0.00 |
| From Debt Service Funds | 3620 | | | | | | | | | | | 0.00 |
| From Special Revenue Funds | 3640 | | | | | | | | | | | 0.00 |
| Interfund | 3650 | | | | | | | | | 54,280,700.00 | | 54,280,700.00 |
| From Permanent Funds | 3660 | | | | | | | | | | | 0.00 |
| From Internal Service Funds | 3670 | | | | | | | | | | | 0.00 |
| From Enterprise Funds | 3690 | | | | | | | | | | | 0.00 |
| Total Transfers In | 3600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 54,280,700.00 | 0.00 | 54,280,700.00 |
| Transfers Out: (Function 9700) | | | | | | | | | | | | |
| To General Fund | 910 | | | | (8,711,455.00) | | | (25,909,291.00) | 0.00 | | | (34,620,746.00) |
| To Debt Service Funds | 920 | | | | | | | (88,102,915.88) | 0.00 | | | (88,102,915.88) |
| To Special Revenue Funds | 940 | | | | | | | | | | | 0.00 |
| Interfund | 950 | | | | | | | | | (54,280,700.00) | | (54,280,700.00) |
| 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 | (8,711,455.00) | 0.00 | 0.00 | (114,012,206.88) | 0.00 | (54,280,700.00) | 0.00 | (177,004,361.88) |
| Total Other Financing Sources (Uses) | | 0.00 | 0.00 | 0.00 | (8,711,455.00) | 0.00 | 0.00 | (114,012,206.88) | 0.00 | 542,509.94 | 0.00 | (122,181,151.94) |
| Net Change in Fund Balances | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6,188,137.89 | 38,571,020.15 | 0.00 | 286,984,671.79 | 0.00 | 331,743,829.83 |
| Fund Balance, July 1, 2021 | 2800 | | | | | | 15,025,730.20 | 328,306,582.15 | | 1,163,741,117.37 | | 1,507,073,429.72 |
| Adjustments to Fund Balances | 2891 | | | | | | | | | | | 0.00 |
| Ending Fund Balance: | | | | | | | | | | | | |
| Nonspendable Fund Balance | 2710 | | | | | | | | | | | 0.00 |
| Restricted Fund Balance | 2720 | | | | | | 21,213,868.09 | 366,877,602.30 | | 1,450,725,789.16 | | 1,838,817,259.55 |
| Committed Fund Balance | 2730 | | | | | | | | | | | 0.00 |
| Assigned Fund Balance | 2740 | | | | | | | | | | | 0.00 |
| Unassigned Fund Balance | 2750 | | | | | | | | | | | 0.00 |
| Total Fund Balances, June 30, 2022 | 2700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 21,213,868.09 | 366,877,602.30 | 0.00 | 1,450,725,789.16 | 0.00 | 1,838,817,259.55 |

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

Exhibit K-8
FDOE Page 19
Fund 000

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

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

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

Exhibit K-10
FDOE Page 21
Funds 700

| INCOME OR (LOSS) | Account Number | Self-Insurance 711 | Self-Insurance 712 | Self-Insurance 713 | Self-Insurance 714 | Self-Insurance 715 | Consortium Programs 731 | Other Internal Service 791 | Totals |
|--|-------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|----------------------------|-------------------------------|----------------|
| OPERATING REVENUES | | | | | | | | | |
| Charges for Services | 3481 | | | | | | | 3,804,695.00 | 3,804,695.00 |
| Charges for Sales | 3482 | | | | | | | | 0.00 |
| Premium Revenue | 3484 | | | 8,707,877.00 | | 228,198,924.00 | | | 236,906,801.00 |
| Other Operating Revenues | 3489 | | | 79,220.00 | | | | | 79,220.00 |
| Total Operating Revenues | | 0.00 | 0.00 | 8,787,097.00 | 0.00 | 228,198,924.00 | 0.00 | 3,804,695.00 | 240,790,716.00 |
| OPERATING EXPENSES (Function 9900) | | | | | | | | | |
| Salaries | 100 | | | | | 462,872.00 | | 302,470.00 | 765,342.00 |
| Employee Benefits | 200 | | | | | 296,488.00 | | 128,672.00 | 425,160.00 |
| Purchased Services | 300 | | | | | 9,933,692.00 | | 2,691,856.00 | 12,625,548.00 |
| Energy Services | 400 | | | | | | | 42,600.00 | 42,600.00 |
| Materials and Supplies | 500 | | | | | | | 167,011.00 | 167,011.00 |
| Capital Outlay | 600 | | | | | | | 3,564.00 | 3,564.00 |
| Other | 700 | | | 8,056,441.00 | | 226,788,092.00 | | | 234,844,533.00 |
| Depreciation and Amortization Expense | 780 | | | | | | | 8,712.00 | 8,712.00 |
| Total Operating Expenses | | 0.00 | 0.00 | 8,056,441.00 | 0.00 | 237,481,144.00 | 0.00 | 3,344,885.00 | 248,882,470.00 |
| Operating Income (Loss) | | 0.00 | 0.00 | 730,656.00 | 0.00 | (9,282,220.00) | 0.00 | 459,810.00 | (8,091,754.00) |
| 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 | | | 142,608.00 | | 89,295.00 | | 3,214.00 | 235,117.00 |
| Gifts, Grants and Bequests | 3440 | | | | | | | | 0.00 |
| Other Miscellaneous Local Sources | 3495 | | | | | | | 9,496.00 | 9,496.00 |
| 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 | 142,608.00 | 0.00 | 89,295.00 | 0.00 | 12,710.00 | 244,613.00 |
| Income (Loss) Before Operating Transfers | | 0.00 | 0.00 | 873,264.00 | 0.00 | (9,192,925.00) | 0.00 | 472,520.00 | (7,847,141.00) |
| TRANSFERS and CHANGES IN NET POSITION | | | | | | | | | |
| Transfers In: | | | | | | | | | |
| From General Fund | 3610 | | | 10,000,000.00 | | 25,175,026.00 | | | 35,175,026.00 |
| 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 | 10,000,000.00 | 0.00 | 25,175,026.00 | 0.00 | 0.00 | 35,175,026.00 |
| Transfers Out: (Function 9700) | | | | | | | | | |
| To General Fund | 910 | | | | | | | | 0.00 |
| To Debt Service Funds | 920 | | | | | | | | 0.00 |
| To Capital Projects Funds | 930 | | | | | | | | 0.00 |
| To Special Revenue Funds | 940 | | | | | | | | 0.00 |
| Interfund | 950 | | | | | | | | 0.00 |
| To Permanent Funds | 960 | | | | | | | | 0.00 |
| To Enterprise Funds | 990 | | | | | | | | 0.00 |
| Total Transfers Out | 9700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Change in Net Position | | 0.00 | 0.00 | 10,873,264.00 | 0.00 | 15,982,101.00 | 0.00 | 472,520.00 | 27,327,885.00 |
| Net Position, July 1, 2021 | 2880 | | | 31,742,827.00 | | 62,044,825.00 | | 306,331.00 | 94,093,983.00 |
| Adjustments to Net Position | 2896 | | | | | | | | 0.00 |
| Net Position, June 30, 2022 | 2780 | | | 42,616,091.00 | | 78,026,926.00 | | 778,851.00 | 121,421,868.00 |

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

Exhibit K-11
FDOE Page 22
Fund 891

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

| | Account Number | Governmental Activities Total Balance [1] June 30, 2022 | Business-Type Activities Total Balance [1] June 30, 2022 | Total | Governmental Activities - Debt Principal Payments 2021-22 | Governmental Activities - Principal Due Within One Year 2022-23 | Governmental Activities - Debt Interest Payments 2021-22 | Governmental Activities - Interest Due Within One Year 2022-23 |
|--|-------------------|---|--|------------------|---|---|--|--|
| Notes Payable | 2310 | | | 0.00 | | | | |
| Obligations Under Leases | 2315 | | | 0.00 | | | | |
| Bonds Payable | | | | | | | | |
| SBE/COBI Bonds Payable | 2321 | | | 0.00 | | | | |
| District Bonds Payable | 2322 | | | 0.00 | | | | |
| Special Act Bonds Payable | 2323 | | | 0.00 | | | | |
| Motor Vehicle License Revenue Bonds Payable | 2324 | | | 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 | 125,284,033.00 | | 125,284,033.00 | | | | |
| Lease-Purchase Agreements Payable | | | | | | | | |
| Certificates of Participation (COPS) Payable | 2341 | 396,825,743.00 | | 396,825,743.00 | | | | |
| Qualified Zone Academy Bonds (QZAB) Payable | 2342 | | | 0.00 | | | | |
| Qualified School Construction Bonds (QSCB) Payable | 2343 | 637,625,802.00 | | 637,625,802.00 | | | | |
| Build America Bonds (BAB) Payable | 2344 | | | 0.00 | | | | |
| Other Lease-Purchase Agreements Payable | 2349 | | | 0.00 | | | | |
| Total Lease-Purchase Agreements Payable | 2340 | 1,034,451,545.00 | 0.00 | 1,034,451,545.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Estimated Liability for Long-Term Claims | 2350 | 14,462,889.00 | | 14,462,889.00 | | | | |
| Net Other Postemployment Benefits Obligation | 2360 | 48,695,858.00 | | 48,695,858.00 | | | | |
| Net Pension Liability | 2365 | 1,384,664,900.00 | | 1,384,664,900.00 | | | | |
| Estimated PECO Advance Payable | 2370 | | | 0.00 | | | | |
| Other Long-Term Liabilities | 2380 | | | 0.00 | | | | |
| Derivative Instrument | 2390 | 226,136.00 | | 226,136.00 | | | | |
| Total Long-term Liabilities | | 2,607,785,361.00 | 0.00 | 2,607,785,361.00 | 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, 2022, including discounts and premiums.

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

| CATEGORICAL PROGRAMS (Revenue Number) [Footnote] | Grant Number | Unexpended June 30, 2021 | Returned To FDOE | Revenues 2021-22 | Expenditures 2021-22 | Flexibility [1] 2021-22 | Unexpended June 30, 2022 |
|--|-----------------|-----------------------------|---------------------|---------------------|-------------------------|----------------------------|-----------------------------|
| Class Size Reduction Operating Funds (3355) | 94740 | | | 213,366,052.00 | 213,366,052.00 | | 0.00 |
| Excellent Teaching Program (3363) | 90570 | | | | | | 0.00 |
| Florida Digital Classrooms (FEFP Earmark) | 98250 | | | 151,276.00 | 151,276.00 | | 0.00 |
| Florida School Recognition Funds (3361) | 92040 | 508,472.14 | | | 35,888.49 | | 472,583.65 |
| Instructional Materials (FEFP Earmark) [2] | 90880 | | | 16,713,092.00 | 16,713,092.00 | | 0.00 |
| Library Media (FEFP Earmark) [2] | 90881 | 1,608,804.51 | | 947,019.00 | 2,555,823.51 | | 0.00 |
| Mental Health Assistance (FEFP Earmark) | 90280 | 1,694,364.69 | | 8,200,209.00 | 8,567,820.69 | | 1,326,753.00 |
| Preschool Projects (3372) | 97950 | | | | | | 0.00 |
| Evidence-Based Reading Instruction (FEFP Earmark) [3] | 90800 | | | 9,126,489.00 | 9,126,489.00 | | 0.00 |
| Safe Schools (FEFP Earmark) [4] | 90803 | | | 12,746,448.00 | 12,746,448.00 | | 0.00 |
| Student Transportation (FEFP Earmark) | 90830 | | | | | | 0.00 |
| Supplemental Academic Instruction (FEFP Earmark) [3] | 91280 | | | 48,700,460.00 | 48,700,460.00 | | 0.00 |
| Teachers Classroom Supply Assistance (FEFP Earmark) | 97580 | 1,710,605.17 | | 3,940,101.00 | 4,063,748.64 | | 1,586,957.53 |
| Voluntary Prekindergarten - School Year Program (3371) | 96440 | 0.00 | | 5,329,425.28 | 5,329,425.28 | | 0.00 |
| 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."

DISTRICT SCHOOL BOARD OF ORANGE COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES

For the Fiscal Year Ended June 30, 2022

Exhibit K-14

FDOE Page 25

| | Subobject | General Fund 100 | Special Revenue Food Services 410 | Special Revenue Other Federal Programs 420 | Special Revenue - Federal Education Stabilization Fund 440 | Total |
|---|------------|---------------------|---|--|--|---------------|
| UTILITIES AND ENERGY SERVICES EXPENDITURES: | | | | | | |
| Public Utility Services Other than Energy - All Functions | 380 | 7,723,975.06 | 349,360.00 | | | 8,073,335.06 |
| Public Utility Services Other than Energy - <i>Functions 7900 & 8100</i> | 380 | 7,723,975.06 | | | | 7,723,975.06 |
| Natural Gas - All Functions | 411 | 552,209.81 | | | | 552,209.81 |
| Natural Gas - <i>Functions 7900 & 8100</i> | 411 | 552,209.81 | | | | 552,209.81 |
| Bottled Gas - All Functions | 421 | 133,304.47 | | | | 133,304.47 |
| Bottled Gas - <i>Functions 7900 & 8100</i> | 421 | 127,663.80 | | | | 127,663.80 |
| Electricity - All Functions | 430 | 48,893,552.96 | 2,251,250.00 | 40,577.79 | | 51,185,380.75 |
| Electricity - <i>Functions 7900 & 8100</i> | 430 | 48,893,552.96 | | | | 48,893,552.96 |
| Heating Oil - All Functions | 440 | | | | | 0.00 |
| Heating Oil - <i>Functions 7900 & 8100</i> | 440 | | | | | 0.00 |
| Gasoline - All Functions | 450 | 584,930.68 | 51,114.68 | | | 636,045.36 |
| Gasoline - <i>Functions 7900 & 8100</i> | 450 | 546,198.02 | | | | 546,198.02 |
| Diesel Fuel - All Functions | 460 | 5,775,264.47 | 94,196.23 | | | 5,869,460.70 |
| Diesel Fuel - <i>Functions 7900 & 8100</i> | 460 | 39,294.26 | | | | 39,294.26 |
| Other Energy Services - All Functions | 490 | 0.00 | | | | 0.00 |
| Other Energy Services - <i>Functions 7900 & 8100</i> | 490 | 0.00 | | | | 0.00 |
| Subtotal - Functions 7900 & 8100 | | 57,882,893.91 | 0.00 | 0.00 | 0.00 | 57,882,893.91 |
| Total - All Functions | | 63,663,237.45 | 2,745,920.91 | 40,577.79 | 0.00 | 66,449,736.15 |
| ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION: (Function 7800 only) | | | | | | |
| Compressed Natural Gas | 412 | | | | | 0.00 |
| Liquefied Petroleum Gas | 422 | | | | | 0.00 |
| Gasoline | 450 | 1,422.29 | | | | 1,422.29 |
| Diesel Fuel | 460 | 5,669,226.02 | | | | 5,669,226.02 |
| Oil and Grease | 540 | | | | | 0.00 |
| Total | | 5,670,648.31 | | 0.00 | 0.00 | 5,670,648.31 |

| | Subobject | General Fund 100 | Special Revenue Other Federal Programs 420 | Special Revenue - Federal Education Stabilization Fund 440 | Capital Projects Funds 3XX | Total |
|---|-----------|---------------------|--|--|-------------------------------|--------------|
| EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS: | | | | | | |
| Buses | 651 | | | | 3,950,418.00 | 3,950,418.00 |

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

Exhibit K-14
FDOE Page 26

| TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES | Subobject | General Fund 100 | Special Revenue Funds 410, 420 and 490 | Special Revenue - Federal Education Stabilization Fund 440 | Capital Projects Funds 3XX | Total |
|--|-----------|---------------------|---|--|-------------------------------|----------------|
| <i>Noncapitalized Expenditures:</i> | | | | | | |
| Technology-Related Professional and Technical Services | 319 | 5,883,852.84 | 324,306.95 | 1,556,952.36 | | 7,765,112.15 |
| Technology-Related Repairs and Maintenance | 359 | 7,824,785.51 | 5,635.53 | | | 7,830,421.04 |
| Technology-Related Rentals | 369 | 28,679,525.91 | 3,585,772.28 | 10,260,675.35 | | 42,525,973.54 |
| Telephone and Other Data Communication Services | 379 | 11,453,501.71 | 39,926.85 | 2,857,186.56 | | 14,350,615.12 |
| Other Technology-Related Purchased Services | 399 | 102,975.37 | 100,789.02 | 625,070.25 | | 828,834.64 |
| Technology-Related Materials and Supplies | 5X9 | 1,493,119.85 | 663,130.42 | 125,030.39 | | 2,281,280.66 |
| Technology-Related Library Books | 619 | 43,117.72 | 3,256.62 | | 107,598.07 | 153,972.41 |
| Noncapitalized Computer Hardware | 644 | 1,830,183.12 | 1,861,173.79 | 64,215,507.22 | 9,937,936.76 | 77,844,800.89 |
| Technology-Related Noncapitalized Fixtures and Equipment | 649 | 331,974.67 | 205,080.75 | 1,879.88 | 744,813.98 | 1,283,749.28 |
| Noncapitalized Software | 692 | 204,066.70 | 1,794.00 | | | 205,860.70 |
| Miscellaneous Technology-Related | 799 | | | | | 0.00 |
| Total | | 57,847,103.40 | 6,790,866.21 | 79,642,302.01 | 10,790,348.81 | 155,070,620.43 |

| TECHNOLOGY-RELATED EQUIPMENT, COMPUTER HARDWARE AND SOFTWARE* | Subobject | General Fund 100 | Special Revenue Funds 410, 420 and 490 | Special Revenue - Federal Education Stabilization Fund 440 | Capital Projects Funds 3XX | Total |
|---|-----------|---------------------|---|--|-------------------------------|--------------|
| <i>Capitalized Expenditures:</i> | | | | | | |
| Capitalized Computer Hardware and Technology-Related Infrastructure | 643 | 1,712,200.57 | 1,227,862.67 | 267,345.84 | 1,543,278.70 | 4,750,687.78 |
| Technology-Related Capitalized Fixtures and Equipment | 648 | 169,049.80 | 82,627.33 | 1,051,960.00 | 1,394,369.22 | 2,698,006.35 |
| Capitalized Software | 691 | | | | | 0.00 |
| Total | | 1,881,250.37 | 1,310,490.00 | 1,319,305.84 | 2,937,647.92 | 7,448,694.13 |

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

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

Exhibit K-14
FDOE Page 27

| | Subobject | General Fund 100 | Special Revenue Food Services 410 | Special Revenue Other Federal Programs 420 | Special Revenue - Federal Education Stabilization Fund 440 | Total |
|---|-----------|---------------------|---|--|--|---------------|
| SUBAWARDS FOR INDIRECT COST RATE: | | | | | | |
| <i>Professional and Technical Services:</i> | | | | | | |
| Subawards Under Subagreements - First \$25,000 | 311 | 7,843,041.00 | | 3,999,142.00 | | 11,842,183.00 |
| Subawards Under Subagreements - In Excess of \$25,000 | 312 | | | | | 0.00 |
| <i>Other Purchased Services:</i> | | | | | | |
| Subawards Under Subagreements - First \$25,000 | 391 | | | | | 0.00 |
| Subawards Under Subagreements - In Excess of \$25,000 | 392 | | | | | 0.00 |

| | Subobject | Special Revenue Food Services 410 |
|--|-----------|---|
| FOOD SERVICE SUPPLIES SUBOBJECT | | |
| Supplies | 510 | 7,517,452.11 |
| Food | 570 | 53,415,955.70 |
| Donated Foods | 580 | |

| | Subobject | General Fund 100 | Special Revenue Other Federal Programs 420 | Special Revenue - Federal Education Stabilization Fund 440 | Total |
|---|-----------|---------------------|--|--|----------------|
| TEACHER SALARIES | | | | | |
| Basic Programs 101, 102 and 103 (Function 5100) | 120 | 391,449,309.00 | 705,543.00 | 1,337,377.00 | 393,492,229.00 |
| Basic Programs 101, 102 and 103 (Function 5100) | 140 | 311,587.57 | 96,789.98 | 8,347.08 | 416,724.63 |
| Basic Programs 101, 102 and 103 (Function 5100) | 750 | | | | 0.00 |
| Total Basic Program Salaries | | 391,760,896.57 | 802,332.98 | 1,345,724.08 | 393,908,953.63 |
| Other Programs 130 (ESOL) (Function 5100) | 120 | 47,161,380.00 | 200,347.00 | 299,536.00 | 47,661,263.00 |
| Other Programs 130 (ESOL) (Function 5100) | 140 | 37,539.73 | 27,484.62 | 1,869.52 | 66,893.87 |
| Other Programs 130 (ESOL) (Function 5100) | 750 | | | | 0.00 |
| Total Other Program Salaries | | 47,198,919.73 | 227,831.62 | 301,405.52 | 47,728,156.87 |
| ESE Programs 111, 112, 113, 254 and 255 (Function 5200) | 120 | 141,617,101.00 | 520,167.00 | 655,080.00 | 142,792,348.00 |
| ESE Programs 111, 112, 113, 254 and 255 (Function 5200) | 140 | 112,725.01 | 71,359.16 | 4,088.61 | 188,172.78 |
| ESE Programs 111, 112, 113, 254 and 255 (Function 5200) | 750 | | | | 0.00 |
| Total ESE Program Salaries | | 141,729,826.01 | 591,526.16 | 659,168.61 | 142,980,520.78 |
| Career Program 300 (Function 5300) | 120 | 11,085,935.00 | | | 11,085,935.00 |
| Career Program 300 (Function 5300) | 140 | 8,824.23 | | | 8,824.23 |
| Career Program 300 (Function 5300) | 750 | | | | 0.00 |
| Total Career Program Salaries | | 11,094,759.23 | 0.00 | 0.00 | 11,094,759.23 |
| TOTAL | | 591,784,401.54 | 1,621,690.76 | 2,306,298.21 | 595,712,390.51 |

| | Subobject | General Fund 100 | Special Revenue Other Federal Programs 420 | Special Revenue - Federal Education Stabilization Fund 440 | Total |
|---|-----------|---------------------|--|--|---------------|
| TEXTBOOKS (used for classroom instruction) | | | | | |
| Textbooks (Function 5000) | 520 | 19,634,515.53 | 196,995.32 | 7,199,661.54 | 27,031,172.39 |

| | Object | General Fund 100 | Special Revenue Other Federal Programs 420 | Special Revenue - Federal Education Stabilization Fund 440 | Total |
|--|-----------------|---------------------|--|--|-------|
| EXCEPTIONAL STUDENT EDUCATION (ESE) EXPENDITURES | | | | | |
| Total Program Costs - Programs 111, 112, 113, 254 and 255 (Functions 5000 through 8200, do not include function 7420) | 100 through 700 | | | | 0.00 |
| Total Direct Costs - Programs 111, 112, 113, 254 and 255 (Function 5000) | 100 through 700 | | | | 0.00 |
| Student Support Services - Programs 111, 112, 113, 254 and 255 (Function 6100) | 100 through 700 | | | | 0.00 |
| Instruction Staff Support Services - Programs 111, 112, 113, 254 and 255 (Functions 6200 through 6500) | 100 through 700 | | | | 0.00 |
| Student Transportation Support Services - Programs 111, 112, 113, 254 and 255 (Function 7800) | 100 through 700 | | | | 0.00 |

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

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

| DISTRIBUTIONS TO CHARTER SCHOOLS (Charter school information is used in federal reporting) | Fund Number | Direct Payment (FEFP) (Subobject 393) | Direct Payment (Non-FEFP) (Subobjects 394 & 794) | Charter School Local Capital Improvement & Capital Outlay Sales Tax (Subobjects 793 & 795) | Amount Withheld for Administration | Payments and Services on Behalf of Charter Schools | Total Amount |
|---|----------------|--|---|---|------------------------------------|---|----------------|
| <i>Expenditures:</i> | | | | | | | |
| General Fund | 100 | 133,929,806.43 | 0.00 | | | | 133,929,806.43 |
| Special Revenue Funds - Food Services | 410 | | | | | | 0.00 |
| Special Revenue Funds - Other Federal Programs | 420 | | 2,929,360.70 | | | | 2,929,360.70 |
| Special Revenue Funds - Federal Education Stabilization Fund | 440 | | 10,209,052.18 | | | | 10,209,052.18 |
| Capital Projects Funds | 3XX | | | | | | 0.00 |
| Total Charter School Distributions | | 133,929,806.43 | 13,138,412.88 | 0.00 | 0.00 | 0.00 | 147,068,219.31 |

| LIFELONG LEARNING (Lifelong Learning expenditures are used in federal reporting) | Account Number | Amount |
|---|----------------|------------|
| <i>Expenditures:</i> | | |
| General Fund | 5900 | |
| Special Revenue Funds - Other Federal Programs | 5900 | 196,788.01 |
| Special Revenue Funds - Federal Education Stabilization Fund | 5900 | |
| Total | 5900 | 196,788.01 |

| MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting) | Unexpended June 30, 2021 | Earnings 2021-22 | Expenditures 2021-22 | Unexpended June 30, 2022 |
|--|-----------------------------|---------------------|-------------------------|-----------------------------|
| Earnings, Expenditures and Carryforward Amounts: | | 5,510,532.41 | 5,510,532.41 | |
| <i>Expenditure Program or Activity:</i> | | | | |
| Exceptional Student Education | | | | |
| School Nurses and Health Care Services | | | 5,510,532.41 | |
| 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 | | | | |
| Other | | | | |
| Total Expenditures | | | 5,510,532.41 | |

| GENERAL FUND BALANCE SHEET INFORMATION (This information is used in state reporting) | Fund Number | Amount |
|---|----------------|----------------|
| <i>Balance Sheet Amount, June 30, 2022</i> | | |
| Total Assets and Deferred Outflows of Resources | 100 | 480,351,654.21 |
| Total Liabilities and Deferred Inflows of Resources | 100 | 55,394,724.39 |

| VOLUNTARY PREKINDERGARTEN PROGRAM [1] GENERAL FUND EXPENDITURES | Account Number | 100 | 200 | 300 | 400 | 500 | 600 | 700 | Totals |
|--|----------------|--------------|----------------------|-----------------------|--------------------|---------------------------|-------------------|-------|--------------|
| | | Salaries | Employee Benefits | Purchased Services | Energy Services | Materials and Supplies | Capital Outlay | Other | |
| <i>Current:</i> | | | | | | | | | |
| Prekindergarten | 5500 | 3,541,174.63 | 1,558,113.80 | 185,372.74 | | 256.02 | | | 5,284,917.19 |
| 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 | 62,712.89 | 24,506.76 | 1,141.19 | | | | | 88,360.84 |
| 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 | 3,190.88 | 811.88 | | | | | | 4,002.76 |
| Student Transportation Services | 7800 | | | | | | | | 0.00 |
| Operation of Plant | 7900 | | | | | | | | 0.00 |
| Maintenance of Plant | 8100 | | | | | | | | 0.00 |
| Administrative Technology Services | 8200 | | | | | | | | 0.00 |
| Community Services | 9100 | | | | | | | | 0.00 |
| <i>Capital Outlay:</i> | | | | | | | | | |
| Facilities Acquisition and Construction | 7420 | | | | | | | | 0.00 |
| Other Capital Outlay | 9300 | | | | | | | | 0.00 |
| <i>Debt Service: (Function 9200)</i> | | | | | | | | | |
| Redemption of Principal | 710 | | | | | | | | 0.00 |
| Interest | 720 | | | | | | | | 0.00 |
| Total Expenditures | | 3,607,078.40 | 1,583,432.44 | 186,513.93 | 0.00 | 256.02 | 0.00 | 0.00 | 5,377,280.79 |

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

ORANGE COUNTY PUBLIC SCHOOLS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2022

| Federal Grantor/Pass-Through Grantor/Program or Cluster | Federal Assistance Listing Number | Pass- Through Entity Identifying Number | Passed Through to Subrecipients | Total Expenditures |
|--|-----------------------------------|---|---------------------------------|--------------------|
| Clustered | | | | |
| Child Nutrition Cluster: | | | | |
| United States Department of Agriculture: | | | | |
| Florida Department of Agriculture and Consumer Services: | | | | |
| School Breakfast Program | 10.553 | 18002 | \$ - \$ | 24,167,539 |
| National School Lunch Program | 10.555 | 18001, 18003 | - | 110,361,243 |
| COVID-19 National School Lunch Program | 10.555 | 18001, 18003 | - | - |
| Summer Food Service Program for Children | 10.559 | 17006, 17007, 18006, 18007 | - | 4,933,081 |
| Total Child Nutrition Cluster | | | - | 139,461,863 |
| WIOA Cluster: | | | | |
| United States Department of Labor | | | | |
| Central Florida Regional Workforce Development Board d/b/a Careersource Central WIA/WIOA Adult Program | 17.258 | None | - | 133 |
| | | | - | 133 |
| Special Education Cluster: | | | | |
| United States Department of Education: | | | | |
| Florida Department of Education: | | | | |
| Special Education - Grants to States | 84.027 | 262,263 | - | 45,328,410 |
| Special Education - Preschool Grants | 84.173 | 266,267 | - | 809,468 |
| Total Special Education Cluster | | | - | 46,137,878 |
| Student Financial Assistance Cluster: | | | | |
| United States Department of Education: | | | | |
| Federal Pell Grant Program | 84.063 | N/A | - | 2,780,052 |
| Total Student Financial Assistance Cluster | | | - | 2,780,052 |
| CCDF Cluster | | | | |
| United States Department of Health and Human Services: | | | | |
| Early Learning Coalition of Orange County | | | | |
| COVID-19 Child Care and Development Block Grant | 93.575 | 912 | - | 1,039,907 |
| Child Care and Development Block Grant | 93.575 | 912 | - | 121,571 |
| Total Child Care and Development Block Grant | | | - | 1,161,478 |
| Child Care Mandatory and Matching Funds of the Child Care and Development Fund | 93.596 | 912 | - | 94,932 |
| Total Child Care and Development Cluster | | | - | 1,256,410 |
| Headstart Cluster | | | | |
| United States Department of Health and Human Services: | | | | |
| Early Learning Coalition of Orange County | | | | |
| Head Start | 93.600 | | - | 246,015 |
| | | | - | 246,015 |
| Not Clustered | | | | |
| United States Department of Agriculture: | | | | |
| Florida Department of Agriculture and Consumer Services: | | | | |
| Farm to School Grant Program | 10.575 | None | - | 58,883 |
| Fresh Fruit & Vegetable Program | 10.582 | 18004 | - | 294,460 |
| Florida Department of Health: | | | | |
| Child and Adult Care Food Program | 10.558 | A-4413 | - | 11,765,040 |
| Total United States Department of Agriculture | | | - | 12,118,383 |
| United States Department of Defense | | | | |
| Air Force Junior Reserve Officers Training Corps | 12 UNK | N/A | - | 618,556 |
| Army Junior Reserve Officers Training Corps | 12 UNK | N/A | - | 196,722 |
| Marine Corps Junior Reserve Officers Training Corps | 12 UNK | N/A | - | 207,773 |
| Navy Junior Reserve Officers Training Corps | 12 UNK | N/A | - | 406,128 |
| Total United States Department of Defense | | | - | 1,429,179 |
| United States Department of Justice | | | | |
| Public Safety Partnership and Community Policy Grants | | | | |
| School Violence Prevention Program | 16.710 | None | - | 5,088 |
| Total United States Department of Justice | | | - | 5,088 |
| United States Department of Labor | | | | |
| Florida Department of Education | | | | |
| National Farmworker Jobs Program | 17.264 | 405 | - | 106,500 |
| Florida Association for Career and Technical Education (FACTE) | | | | |
| Central Florida Childcare Apprenticeship | 17.825 | | - | 4,913 |
| Total United States Department of Labor | | | - | 111,413 |
| United States Department of Education: | | | | |
| Florida Department of Education | | | | |
| Adult Education - Basic Grants to States | 84.002 | 191,193 | - | 1,677,882 |
| Title I Grants to Local Educational Agencies | 84.010 | 212, 222, 223, 226 | - | 71,430,228 |
| Migrant Education-State Grant Program | 84.011 | 217 | - | 307,463 |
| Career and Technical Education - Basic Grants to States | 84.048 | 161 | - | 3,655,731 |
| Education for Homeless Children and Youth | 84.196 | 127 | - | 147,630 |
| Charter Schools | 84.282 | 298 | - | - |
| Twenty-First Century Community Learning Centers | 84.287 | 244 | - | 667,660 |
| Enhancing Quality in Teacher Preparation in Mathematics within Urban Partnerships | 84.3365 | 180 | - | 31,729 |
| English Language Acquisition Grants | 84.365 | 102 | - | 5,224,080 |
| Supporting Effective Instruction State Grant (formerly Improving Teacher Quality State Grants) | 84.367 | 224 | - | 5,948,451 |
| School Improvement Grant | 84.377A | 126 | - | 592,221 |
| Student Support and Academic Enrichment Program | 84.424 | 241 | - | 6,950,476 |
| Education Stabilization Fund under the Coronavirus Aid, Relief and Economic Security Act | | | | |
| COVID-19 Governor's Emergency Education Relief Fund | 84.425C | | - | 1,938,845 |
| COVID-19 Elementary and Secondary School Emergency Relief Fund | 84.425D | | - | 140,904,205 |
| COVID-19 Education Stabilization Fund - HEERF Student Aid Portion | 84.425E | | - | 3,195,706 |
| COVID -19 Education Stabilization Fund - HEERF Institutional Portion | 84.425F | | - | 5,858,373 |
| American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER) | 84.425U | 121 | | 107,171,145 |
| American Rescue Plan - Elementary and Secondary School Emergency Relief Homeless Children and Youth | 84.425W | 122 | | 630,697 |

**ORANGE COUNTY PUBLIC SCHOOLS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2022**

| Federal Grantor/Pass-Through Grantor/Program or Cluster | Federal Assistance Listing Number | Pass- Through Entity Identifying Number | Passed Through to Subrecipients | Total Expenditures |
|---|--|--|--|---------------------------|
| Total Education Stabilization Fund under the Coronavirus Aid, Relief, and Economic Security Act | | | - | 259,698,971 |
| Total United States Department of Education | | | - | 356,332,522 |
| United States Department of Health and Human Services | | | | |
| Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance | 93.079 | N/A | - | 366,611 |
| Central Florida Regional Workforce Development Board d/b/a Workforce Central | 93.558 | | - | 129,013 |
| Total United States Department of Health and Human Services | | | - | 495,624 |
| United States Department of Homeland Security | | | | |
| Florida Division of Emergency Management: | | | | |
| Disaster Grants - Public Assistance (Presidentially Declared Disasters) | 97.036 | None | - | 502,370 |
| Total United States Department of Homeland Security | | | - | 502,370 |
| Total Expenditures of Federal Awards | | | \$ - | \$ 560,876,930 |

- Notes:
- (1) Basis of Presentation. The Schedule of Expenditures of Federal Awards represents the amounts expended from Federal Programs during the 2021-2022 fiscal year as determined based on the modified accrual basis of accounting. The amounts reported on the Schedule have been reconciled to and are in material agreement with amounts recorded in the District's accounting records from which the basic financial statements have been reported.
 - (2) Donated Food Assistance - National School Lunch Program. Includes \$ 11,457,111 of USDA-donated foods used during the 2021-22 fiscal year. Commodities are valued at fair value as determined at the time of donation.
 - (3) Grant Contingency. The grant revenue amounts received are subject to audit and adjustments. If any expenditures are disallowed by the grantor agencies as a result of such an audit any claim for reimbursement to the grantor agencies would become a liability of the District. In the opinion of management, all grant expenditures are in compliance with the terms of the grant agreement and applicable federal and state laws and regulations.
 - (4) Noncash Assistance - Child and Adult Care Food Program. Includes \$ 778,347 in Cash in Lieu of Donated Foods used during the 2021-22 fiscal year.
 - (5) Public Assistance. Following a Presidential declaration of a major disaster or emergency, FEMA (CFDA 97.036) awards grants to assist affected entities with the response to and recovery from such disasters. In fiscal year 2022 FEMA approved \$502,370 eligible expenditures for Hurricane Irma, an event that occurred in August of 2017. All of this amount was incurred in fiscal year 2018.
 - (6) The District did not elect to utilize the 10% de minimis indirect cost rate.

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

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

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The *Report of Financial Data to the Commissioner of Education* (ESE 348) for the fiscal year ended June 30, 2022, was submitted in accordance with rule 6A-1.0071, Florida Administrative Code [section 1001.51(12)(b), Florida Statutes]. This report was approved by the school board on September 7, 2022.

| | |
|--|--|
| <hr style="width: 100%;"/> Signature of District School Superintendent | <hr style="width: 100%;"/> September 7, 2022 Signature Date |
|--|--|

DISTRICT SCHOOL BOARD OF PALM BEACH COUNTY
**STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - GENERAL FUND**

For the Fiscal Year Ended June 30, 2022

Exhibit K-1

FDOE Page 1

Fund 100

| REVENUES | Account Number | |
|--|-------------------|-------------------------|
| <i>Federal Direct:</i> | | |
| Federal Impact, Current Operations | 3121 | 2,381.00 |
| Reserve Officers Training Corps (ROTC) | 3191 | 1,425,171.40 |
| Total Federal Direct | 3100 | 1,427,552.40 |
| <i>Federal Through State and Local:</i> | | |
| Medicaid | 3202 | 3,832,572.96 |
| Federal Through Local | 3280 | 1,209,129.66 |
| Miscellaneous Federal Through State | 3299 | 340,799.27 |
| Total Federal Through State and Local | 3200 | 5,382,501.89 |
| <i>State:</i> | | |
| Florida Education Finance Program (FEFP) | 3310 | 349,379,577.00 |
| Workforce Development | 3315 | 17,692,976.00 |
| CO&DS Withheld for Administrative Expenditure | 3323 | 111,042.15 |
| State License Tax | 3343 | 304,986.11 |
| <i>Categorical Programs:</i> | | |
| Class Size Reduction Operating Funds | 3355 | 199,928,733.00 |
| Voluntary Prekindergarten Program | 3371 | 4,997,171.77 |
| <i>Other State:</i> | | |
| Other Miscellaneous State Revenues | 3399 | 57,642,492.97 |
| Total State | 3300 | 630,056,979.00 |
| <i>Local:</i> | | |
| District School Taxes | 3411 | 1,215,227,348.39 |
| Payment in Lieu of Taxes | 3422 | 71,643.52 |
| Lease Revenue | 3425 | 2,159,011.57 |
| Interest on Investments | 3431 | 2,201,342.91 |
| Gain on Sale of Investments | 3432 | 31,643.77 |
| Net Increase (Decrease) in Fair Value of Investments | 3433 | (2,075,606.88) |
| Gifts, Grants and Bequests | 3440 | 1,013,779.40 |
| Interest Income - Leases | 3445 | |
| <i>Student Fees:</i> | | |
| Adult General Education Course Fees | 3461 | 397,722.59 |
| Postsec Career Cert-Appl Tech Diploma Course Fees | 3462 | 72,811.75 |
| Other Student Fees | 3469 | 1,261,747.82 |
| <i>Other Fees:</i> | | |
| Preschool Program Fees | 3471 | 265,235.46 |
| School-Age Child Care Fees | 3473 | 30,418,657.00 |
| <i>Miscellaneous Local:</i> | | |
| Bus Fees | 3491 | 1,169,619.00 |
| Transportation Services Rendered for School Activities | 3492 | 76,074.00 |
| Sale of Junk | 3493 | 5,168.21 |
| Receipt of Federal Indirect Cost Rate | 3494 | 11,073,898.43 |
| Other Miscellaneous Local Sources | 3495 | 14,114,289.43 |
| Refunds of Prior Year's Expenditures | 3497 | 55,131.19 |
| Collections for Lost, Damaged and Sold Textbooks | 3498 | 137,413.35 |
| Receipt of Food Service Indirect Costs | 3499 | 1,371,602.81 |
| Total Local | 3400 | 1,279,048,533.72 |
| Total Revenues | 3000 | 1,915,915,567.01 |

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

Exhibit K-1
 FDOE Page 2
Fund 100

| EXPENDITURES | Account Number | 100 | 200 | 300 | 400 | 500 | 600 | 700 | Totals |
|--|----------------|------------------|-------------------|--------------------|-----------------|------------------------|----------------|---------------|------------------|
| | | Salaries | Employee Benefits | Purchased Services | Energy Services | Materials and Supplies | Capital Outlay | Other | |
| <i>Current:</i> | | | | | | | | | |
| Instruction | 5000 | 739,435,440.11 | 248,996,900.35 | 290,939,083.74 | 5,950.28 | 12,811,697.40 | 1,296,068.81 | 15,074,846.74 | 1,308,559,987.43 |
| Student Support Services | 6100 | 52,915,763.13 | 17,721,945.87 | 7,881,342.48 | 0.00 | 652,137.05 | 25,949.35 | 1,783.00 | 79,198,920.88 |
| Instructional Media Services | 6200 | 14,824,953.84 | 5,272,889.46 | 507,573.47 | 14,115.58 | 222,311.06 | 507,221.41 | 10,677.44 | 21,359,742.26 |
| Instruction and Curriculum Development Services | 6300 | 31,793,629.38 | 10,304,585.76 | 1,483,595.45 | 627.56 | 42,255.63 | 3,606.42 | 6,927.93 | 43,635,228.13 |
| Instructional Staff Training Services | 6400 | 7,311,393.16 | 2,277,535.84 | 1,271,980.25 | 0.00 | 28,274.87 | 7,208.49 | 461,767.83 | 11,358,160.44 |
| Instruction-Related Technology | 6500 | 4,507,018.90 | 1,776,810.91 | 2,766,648.51 | 0.00 | 3,350.44 | 4,716.75 | 0.00 | 9,058,545.51 |
| Board | 7100 | 5,384,343.29 | 1,781,730.93 | 912,502.67 | 408.29 | 30,080.21 | 2,304.63 | 607,388.44 | 8,718,758.46 |
| General Administration | 7200 | 7,604,680.84 | 2,199,410.17 | 534,497.13 | 22,358.22 | 82,094.77 | 16,081.28 | 47,483.42 | 10,506,605.83 |
| School Administration | 7300 | 86,894,405.79 | 29,741,067.85 | 233,628.77 | 0.00 | 833,802.59 | 167,357.11 | 46,127.43 | 117,916,389.54 |
| Facilities Acquisition and Construction | 7410 | 213,968.49 | 40,192.48 | 559.44 | 0.00 | 25.96 | 0.00 | 11,398,469.61 | 11,653,215.98 |
| Fiscal Services | 7500 | 4,929,846.33 | 1,708,172.92 | 575,828.91 | 734.20 | 21,867.36 | 2,508.76 | 218,413.84 | 7,457,372.32 |
| Food Services | 7600 | 29,571.50 | 19,426.71 | 0.00 | 0.00 | 0.00 | 0.00 | 94,051.68 | 143,049.89 |
| Central Services | 7700 | 12,041,742.03 | 4,058,807.63 | 1,815,100.41 | 58,676.92 | 0.00 | 6,183.65 | 314,450.70 | 18,294,961.34 |
| Student Transportation Services | 7800 | 31,833,560.23 | 12,525,211.26 | 2,075,080.68 | 5,691,163.66 | 104,514.86 | 2,860.00 | 0.00 | 52,232,390.69 |
| Operation of Plant | 7900 | 36,912,908.50 | 15,827,515.19 | 71,408,714.23 | 34,461,052.47 | 3,404,715.34 | 46,281.53 | 76,774.43 | 162,137,961.69 |
| Maintenance of Plant | 8100 | 34,350,763.06 | 11,123,149.68 | 33,250,259.34 | 709,688.43 | 9,773,539.62 | 268,357.38 | 152,525.17 | 89,628,282.68 |
| Administrative Technology Services | 8200 | 4,315,562.03 | 1,380,533.96 | 72,109.08 | 0.00 | 135,088.47 | 2,714.68 | 22,579.81 | 5,928,588.03 |
| Community Services | 9100 | 10,899,229.05 | 5,185,947.33 | 1,236,665.19 | 22,077.84 | 6,725,501.92 | 403,485.03 | 6,422,065.11 | 30,894,971.47 |
| <i>Capital Outlay:</i> | | | | | | | | | |
| Facilities Acquisition and Construction | 7420 | | | | | | 21,228.30 | | 21,228.30 |
| Other Capital Outlay | 9300 | | | | | | 1,594,364.47 | | 1,594,364.47 |
| Total Expenditures | | 1,086,198,779.66 | 371,941,834.30 | 416,965,169.75 | 40,986,853.45 | 34,871,257.55 | 4,378,498.05 | 34,956,332.58 | 1,990,298,725.34 |
| Excess (Deficiency) of Revenues Over Expenditures | | | | | | | | | (74,383,158.33) |

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

Exhibit K-1
FDOE Page 3
Fund 100

| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES | Account Number | |
|--|---------------------------|----------------|
| <i>Transfers In:</i> | | |
| From Capital Projects Funds | 3630 | 113,399,446.50 |
| From Special Revenue Funds | 3640 | 5,741,235.33 |
| Total Transfers In | 3600 | 119,140,681.83 |
| <i>Transfers Out: (Function 9700)</i> | | |
| To Capital Projects Funds | 930 | (5,616.50) |
| To Special Revenue Funds | 940 | (9,811,315.20) |
| Total Transfers Out | 9700 | (9,816,931.70) |
| Total Other Financing Sources (Uses) | | 109,323,750.13 |
| Net Change In Fund Balance | | 34,940,591.80 |
| Fund Balance, July 1, 2021 | 2800 | 312,881,634.03 |
| <i>Ending Fund Balance:</i> | | |
| Nonspendable Fund Balance | 2710 | 13,857,580.37 |
| Restricted Fund Balance | 2720 | 91,488,328.97 |
| Assigned Fund Balance | 2740 | 172,476,316.49 |
| Unassigned Fund Balance | 2750 | 70,000,000.00 |
| Total Fund Balances, June 30, 2022 | 2700 | 347,822,225.83 |

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

For the Fiscal Year Ended June 30, 2022

Exhibit K-2
FDOE Page 4
Fund 410

| REVENUES | Account Number | |
|--|-----------------------|-----------------------|
| <i>Federal :</i> | | |
| <i>Federal Through State and Local:</i> | | |
| Child Care Food Program | 3264 | 9,101,923.92 |
| Cash in Lieu of Donated Foods | 3266 | 328,682.64 |
| Summer Food Service Program | 3267 | 117,127,235.09 |
| Fresh Fruit and Vegetable Program | 3268 | 471,007.53 |
| Miscellaneous Federal Through State | 3299 | 0.01 |
| Total Federal Through State and Local | 3200 | 127,028,849.19 |
| <i>State:</i> | | |
| School Breakfast Supplement | 3337 | 438,360.00 |
| School Lunch Supplement | 3338 | 571,502.00 |
| Other Miscellaneous State Revenues | 3399 | 23,887.43 |
| Total State | 3300 | 1,033,749.43 |
| <i>Local:</i> | | |
| Interest on Investments | 3431 | 70,986.13 |
| Gain on Sale of Investments | 3432 | 1,882.18 |
| Net Increase (Decrease) in Fair Value of Investments | 3433 | (153,832.87) |
| Gifts, Grants and Bequests | 3440 | 399.92 |
| Adult Breakfasts/Lunches | 3453 | 192,588.00 |
| Student and Adult á la Carte Fees | 3454 | 2,786,559.78 |
| Other Food Sales | 3456 | 15,573.76 |
| Other Miscellaneous Local Sources | 3495 | 73,194.91 |
| Refunds of Prior Year's Expenditures | 3497 | 888.96 |
| Total Local | 3400 | 2,988,240.77 |
| Total Revenues | 3000 | 131,050,839.39 |

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

For the Fiscal Year Ended June 30, 2022

Exhibit K-2

FDOE Page 5

Fund 410

| EXPENDITURES (Functions 7600/9300) | Account Number | |
|--|-----------------------|----------------|
| Salaries | 100 | 29,853,865.12 |
| Employee Benefits | 200 | 12,434,469.86 |
| Purchased Services | 300 | 7,017,693.19 |
| Energy Services | 400 | 2,614,882.04 |
| Materials and Supplies | 500 | 50,176,567.72 |
| Capital Outlay | 600 | 548,856.03 |
| Other | 700 | 1,983,705.64 |
| Other Capital Outlay (Function 9300) | 600 | 252,045.00 |
| Total Expenditures | | 104,882,084.60 |
| Excess (Deficiency) of Revenues Over Expenditures | | 26,168,754.79 |
| Net Change in Fund Balance | | 26,168,754.79 |
| Fund Balance, July 1, 2021 | 2800 | 23,513,241.96 |
| <i>Ending Fund Balance:</i> | | |
| Nonspendable Fund Balance | 2710 | 4,504,669.30 |
| Restricted Fund Balance | 2720 | 45,177,327.45 |
| Total Fund Balances, June 30, 2022 | 2700 | 49,681,996.75 |

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

For the Fiscal Year Ended June 30, 2022

Exhibit K-3
FDOE Page 6
Fund 420

| REVENUES | Account Number | |
|---|-----------------------|-----------------------|
| <i>Federal Direct:</i> | | |
| Reserve Officers Training Corps (ROTC) | 3191 | 39,160.91 |
| Miscellaneous Federal Direct | 3199 | 1,255,262.63 |
| Total Federal Direct | 3100 | 1,294,423.54 |
| <i>Federal Through State and Local:</i> | | |
| Career and Technical Education | 3201 | 1,703,123.72 |
| Individuals with Disabilities Education Act (IDEA) | 3230 | 45,967,262.23 |
| <i>Workforce Innovation and Opportunity Act:</i> | | |
| Adult General Education | 3221 | 2,371,642.09 |
| English Literacy and Civics Education | 3222 | 678,530.78 |
| <i>ESSA - Elementary and Secondary Education Act:</i> | | |
| Elementary and Secondary Education Act - Title I | 3240 | 52,762,294.32 |
| Federal Through Local | 3280 | 6,901,006.72 |
| Emergency Immigrant Education Program | 3293 | 5,092,696.38 |
| Miscellaneous Federal Through State | 3299 | 20,061,698.57 |
| Total Federal Through State and Local | 3200 | 135,538,254.81 |
| <i>State:</i> | | |
| Other Miscellaneous State Revenues | 3399 | 1,990,020.32 |
| Total State | 3300 | 1,990,020.32 |
| <i>Local:</i> | | |
| Gifts, Grants and Bequests | 3440 | 5,417,710.01 |
| Adult General Education Course Fees | 3461 | 80,508.73 |
| Total Local | 3400 | 5,498,218.74 |
| Total Revenues | 3000 | 144,320,917.41 |

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DISTRICT SCHOOL BOARD OF PALM BEACH COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS (Continued)

For the Fiscal Year Ended June 30, 2022

Exhibit K-3

FDOE Page 7

Fund 420

| EXPENDITURES | Account Number | 100 | 200 | 300 | 400 | 500 | 600 | 700 | Totals |
|--|----------------|---------------|-------------------|--------------------|-----------------|------------------------|----------------|--------------|----------------|
| | | Salaries | Employee Benefits | Purchased Services | Energy Services | Materials and Supplies | Capital Outlay | Other | |
| <i>Current:</i> | | | | | | | | | |
| Instruction | 5000 | 37,326,561.71 | 13,850,016.08 | 17,070,836.46 | 0.00 | 4,628,432.33 | 4,242,463.17 | 2,676,990.10 | 79,795,299.85 |
| Student Support Services | 6100 | 7,895,597.32 | 2,602,722.73 | 1,883,846.56 | 0.00 | 391,012.90 | 125,291.77 | 19,038.74 | 12,917,510.02 |
| Instructional Media Services | 6200 | 0.00 | 0.00 | 12,650.00 | 0.00 | 0.00 | 32,188.11 | 0.00 | 44,838.11 |
| Instruction and Curriculum Development Services | 6300 | 14,470,475.46 | 4,753,345.96 | 518,780.46 | 0.00 | 319,846.83 | 96,731.69 | 4,790.51 | 20,163,970.91 |
| Instructional Staff Training Services | 6400 | 16,035,891.45 | 4,990,809.57 | 1,303,513.75 | 0.00 | 199,588.42 | 20,000.37 | 204,395.60 | 22,754,199.16 |
| Instruction-Related Technology | 6500 | 164,585.38 | 62,311.44 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 226,896.82 |
| Board | 7100 | 0.00 | 0.00 | 5,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,000.00 |
| General Administration | 7200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,197,679.20 | 3,197,679.20 |
| School Administration | 7300 | 73,232.21 | 13,033.21 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 86,265.42 |
| Fiscal Services | 7500 | 81,005.33 | 35,927.13 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 116,932.46 |
| Food Services | 7600 | 4,552.13 | 2,034.82 | 35,598.12 | 0.00 | 77,660.94 | 32,660.81 | 0.00 | 152,506.82 |
| Central Services | 7700 | 439,544.52 | 147,087.91 | 73,000.23 | 0.00 | 0.00 | 0.00 | 22,004.85 | 681,637.51 |
| Student Transportation Services | 7800 | 11,312.56 | 2,356.80 | 272,259.25 | 2,656.09 | 3,843.58 | 0.00 | 486,214.75 | 778,643.03 |
| Operation of Plant | 7900 | 13,799.63 | 5,369.49 | 2,850.50 | 0.00 | 3,860.70 | 0.00 | 0.00 | 25,880.32 |
| Maintenance of Plant | 8100 | 0.00 | 0.00 | 24,507.15 | 0.00 | 0.00 | 0.00 | 0.00 | 24,507.15 |
| Community Services | 9100 | 206,075.74 | 281,557.67 | 230,754.32 | 0.00 | 73,225.68 | 14,120.18 | 981,304.06 | 1,787,037.65 |
| <i>Capital Outlay:</i> | | | | | | | | | |
| Facilities Acquisition and Construction | 7420 | | | | | | 77,492.10 | | 77,492.10 |
| Other Capital Outlay | 9300 | | | | | | 1,469,967.05 | | 1,469,967.05 |
| Total Expenditures | | 76,722,633.44 | 26,746,572.81 | 21,433,596.80 | 2,656.09 | 5,697,471.38 | 6,110,915.25 | 7,592,417.81 | 144,306,263.58 |
| Excess (Deficiency) of Revenues over Expenditures | | | | | | | | | 14,653.83 |
| Net Change in Fund Balance | | 14,653.83 | | | | | | | |
| Fund Balance, July 1, 2021 | 2800 | 18,252.16 | | | | | | | |
| <i>Ending Fund Balance:</i> | | | | | | | | | |
| Committed Fund Balance | 2730 | 32,905.99 | | | | | | | |
| Total Fund Balances, June 30, 2022 | 2700 | 32,905.99 | | | | | | | |

DISTRICT SCHOOL BOARD OF PALM BEACH COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS
CORONAVIRUS AID, RELIEF AND ECONOMIC SECURITY (CARES) ACT
CORONAVIRUS RESPONSE & RELIEF SUPPLEMENTAL APPROPRIATIONS (CRRSA) ACT RELIEF FUND
AMERICAN RESCUE PLAN (ARP) RELIEF FUND

Exhibit K-4

For the Fiscal Year Ended June 30, 2022

DOE Page 8

| REVENUES | Account Number | Elem. & Sec. School Emergency Relief (ESSER) 441 | Other CARES Act Relief Fund (Including GEER) 442 | Elem. & Sec. School Emergency Relief (ESSER II) 443 | Elem. & Sec. School Emergency Relief (ESSER III) 445 | Totals |
|---|---------------------------|---|---|--|---|-----------------------|
| <i>Federal Through State and Local:</i> | | | | | | |
| Education Stabilization Funds - K-12 | 3271 | 3,415,144.19 | 0.00 | 114,544,805.10 | 66,119,999.09 | 184,079,948.38 |
| Education Stabilization Funds - Workforce | 3272 | | 221,136.71 | | | 221,136.71 |
| Total Federal Through State and Local | 3200 | 3,415,144.19 | 221,136.71 | 114,544,805.10 | 66,119,999.09 | 184,301,085.09 |
| Total Revenues | 3000 | 3,415,144.19 | 221,136.71 | 114,544,805.10 | 66,119,999.09 | 184,301,085.09 |

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DISTRICT SCHOOL BOARD OF PALM BEACH COUNTY

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

For the Fiscal Year Ended June 30, 2022

Exhibit K-4

FDOE Page 9

Fund 441

| EXPENDITURES | Account Number | 100 | 200 | 300 | 400 | 500 | 600 | 700 | Totals |
|--|----------------|-------------|-------------------|--------------------|-----------------|------------------------|----------------|------------|--------------|
| | | Salaries | Employee Benefits | Purchased Services | Energy Services | Materials and Supplies | Capital Outlay | Other | |
| <i>Current:</i> | | | | | | | | | |
| Instruction | 5000 | 0.00 | 0.00 | 2,653,354.62 | 0.00 | 331,146.50 | 81,398.39 | 0.00 | 3,065,899.51 |
| Student Support Services | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 8,604.32 | 0.00 | 0.00 | 8,604.32 |
| Instructional Staff Training Services | 6400 | 117,302.12 | 19,822.07 | 39,025.21 | 0.00 | 1,200.01 | 0.00 | 103,078.26 | 280,427.67 |
| General Administration | 7200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 90,413.30 | 90,413.30 |
| Central Services | 7700 | 21,041.13 | 5,539.81 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 26,580.94 |
| Operation of Plant | 7900 | 0.00 | 0.00 | 0.00 | 0.00 | 236,395.81 | 65,090.34 | 0.00 | 301,486.15 |
| <i>Capital Outlay:</i> | | | | | | | | | |
| Other Capital Outlay | 9300 | | | | | | 46,074.55 | | 46,074.55 |
| Total Expenditures | | 138,343.25 | 25,361.88 | 2,692,379.83 | 0.00 | 577,346.64 | 192,563.28 | 193,491.56 | 3,819,486.44 |
| Excess (Deficiency) of Revenues over Expenditures | | | | | | | | | (404,342.25) |
| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES | Account Number | | | | | | | | |
| <i>Transfers Out: (Function 9700)</i> | | | | | | | | | |
| To the General Fund | 910 | (54,558.72) | | | | | | | |
| Interfund | 950 | 458,900.97 | | | | | | | |
| Total Transfers Out | 9700 | 404,342.25 | | | | | | | |
| Total Other Financing Sources (Uses) | | 404,342.25 | | | | | | | |
| Net Change in Fund Balance | | 0.00 | | | | | | | |
| Fund Balance, July 1, 2021 | 2800 | 0.00 | | | | | | | |
| <i>Ending Fund Balance:</i> | | | | | | | | | |
| Total Fund Balances, June 30, 2022 | 2700 | 0.00 | | | | | | | |

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DISTRICT SCHOOL BOARD OF PALM BEACH COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER CARES ACT RELIEF FUND (INCLUDING GEER)

For the Fiscal Year Ended June 30, 2022

Exhibit K-4

FDOE Page 10

Fund 442

| EXPENDITURES | Account Number | 100 | 200 | 300 | 400 | 500 | 600 | 700 | Totals |
|--|-------------------|----------|----------------------|-----------------------|--------------------|---------------------------|-------------------|-------|------------|
| | | Salaries | Employee Benefits | Purchased Services | Energy Services | Materials and Supplies | Capital Outlay | Other | |
| <i>Current:</i> | | | | | | | | | |
| Instruction | 5000 | 0.00 | 0.00 | 71,926.88 | 0.00 | 57,730.00 | 91,479.83 | 0.00 | 221,136.71 |
| Total Expenditures | | 0.00 | 0.00 | 71,926.88 | 0.00 | 57,730.00 | 91,479.83 | 0.00 | 221,136.71 |
| Excess (Deficiency) of Revenues over Expenditures | | | | | | | | | 0.00 |
| Net Change in Fund Balance | | 0.00 | | | | | | | |
| Fund Balance, July 1, 2021 | 2800 | 0.00 | | | | | | | |
| <i>Ending Fund Balance:</i> | | | | | | | | | |
| Total Fund Balances, June 30, 2022 | 2700 | 0.00 | | | | | | | |

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DISTRICT SCHOOL BOARD OF PALM BEACH COUNTY

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

For the Fiscal Year Ended June 30, 2022

Exhibit K-4

FDOE Page 11

Fund 443

| EXPENDITURES | Account Number | 100 | 200 | 300 | 400 | 500 | 600 | 700 | Totals |
|--|----------------|----------------|-------------------|--------------------|-----------------|------------------------|----------------|---------------|----------------|
| | | Salaries | Employee Benefits | Purchased Services | Energy Services | Materials and Supplies | Capital Outlay | Other | |
| <i>Current:</i> | | | | | | | | | |
| Instruction | 5000 | 26,639,827.15 | 7,146,317.21 | 7,126,865.29 | 0.00 | 18,482,959.33 | 6,369,192.11 | 403,792.04 | 66,168,953.13 |
| Student Support Services | 6100 | 1,276,820.88 | 339,367.46 | 378,844.53 | 0.00 | 34,058.93 | 49,277.24 | 0.00 | 2,078,369.04 |
| Instructional Media Services | 6200 | 105,198.40 | 32,495.27 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 137,693.67 |
| Instruction and Curriculum Development Services | 6300 | 785,883.87 | 187,431.35 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 973,315.22 |
| Instructional Staff Training Services | 6400 | 1,871,176.39 | 587,061.91 | 12,723.44 | 0.00 | 0.00 | 0.00 | 0.00 | 2,470,961.74 |
| Instruction-Related Technology | 6500 | 17,608.67 | 3,174.88 | 0.00 | 0.00 | 2,865.00 | 42,512.48 | 0.00 | 66,161.03 |
| Board | 7100 | 11,001.16 | 1,364.49 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 12,365.65 |
| General Administration | 7200 | 1,495,458.26 | 123,689.84 | 29,001.33 | 0.00 | 0.00 | 0.00 | 4,678,663.09 | 6,326,812.52 |
| School Administration | 7300 | 7,282,353.33 | 808,488.12 | 0.00 | 0.00 | 0.00 | 0.00 | 645.00 | 8,091,486.45 |
| Fiscal Services | 7500 | 5,837.08 | 4,254.78 | 0.00 | 0.00 | 0.00 | 0.00 | 17,600.00 | 27,691.86 |
| Central Services | 7700 | 15,319.78 | 1,900.19 | 0.00 | 0.00 | 0.00 | 0.00 | 20,160,518.88 | 20,177,738.85 |
| Student Transportation Services | 7800 | 1,006,323.28 | 81,510.93 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,087,834.21 |
| Operation of Plant | 7900 | 660,209.58 | 129,546.06 | 317,786.14 | 0.00 | 520,740.36 | 31,440.05 | 0.00 | 1,659,722.19 |
| Maintenance of Plant | 8100 | 4,518.59 | 1,153.51 | 0.00 | 0.00 | 0.00 | 106,862.00 | 0.00 | 112,534.10 |
| Administrative Technology Services | 8200 | 14,729.19 | 2,986.20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 17,715.39 |
| Other Capital Outlay | 9300 | | | | | | 8,801,187.67 | | 8,801,187.67 |
| Total Expenditures | | 41,192,265.61 | 9,450,742.20 | 7,865,220.73 | 0.00 | 19,040,623.62 | 15,400,471.55 | 25,261,219.01 | 118,210,542.72 |
| Excess (Deficiency) of Revenues over Expenditures | | | | | | | | | (3,665,737.62) |
| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES | Account Number | | | | | | | | |
| <i>Transfers In:</i> | | | | | | | | | |
| From General Fund | 3610 | 9,811,315.20 | | | | | | | |
| Total Transfers In | 3600 | 9,811,315.20 | | | | | | | |
| <i>Transfers Out: (Function 9700)</i> | | | | | | | | | |
| To the General Fund | 910 | (5,686,676.61) | | | | | | | |
| Interfund | 950 | (458,900.97) | | | | | | | |
| Total Transfers Out | 9700 | (6,145,577.58) | | | | | | | |
| Total Other Financing Sources (Uses) | | 3,665,737.62 | | | | | | | |
| Net Change in Fund Balance | | 0.00 | | | | | | | |
| Fund Balance, July 1, 2021 | 2800 | 0.00 | | | | | | | |
| <i>Ending Fund Balance:</i> | | | | | | | | | |
| Total Fund Balances, June 30, 2022 | 2700 | 0.00 | | | | | | | |

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DISTRICT SCHOOL BOARD OF PALM BEACH COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III)

For the Fiscal Year Ended June 30, 2022

Exhibit K-4

FDOE Page 13

Fund 445

| EXPENDITURES | Account Number | 100 | 200 | 300 | 400 | 500 | 600 | 700 | Totals |
|--|----------------|---------------|-------------------|--------------------|-----------------|------------------------|----------------|--------------|---------------|
| | | Salaries | Employee Benefits | Purchased Services | Energy Services | Materials and Supplies | Capital Outlay | Other | |
| <i>Current:</i> | | | | | | | | | |
| Instruction | 5000 | 28,401,743.89 | 3,939,186.80 | 5,256,089.64 | 0.00 | 718,563.97 | 0.00 | 138,080.42 | 38,453,664.72 |
| Student Support Services | 6100 | 407,087.42 | 101,037.50 | 4,186.83 | 0.00 | 999,648.00 | 0.00 | 0.00 | 1,511,959.75 |
| Instruction and Curriculum Development Services | 6300 | 220,806.20 | 47,003.14 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 267,809.34 |
| Instructional Staff Training Services | 6400 | 1,552,952.22 | 490,176.22 | 41,159.09 | 0.00 | 0.00 | 0.00 | 450.00 | 2,084,737.53 |
| Instruction-Related Technology | 6500 | 15,495.33 | 3,210.37 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 18,705.70 |
| General Administration | 7200 | 2,183,250.00 | 164,617.25 | 0.00 | 0.00 | 0.00 | 0.00 | 3,107,142.84 | 5,455,010.09 |
| School Administration | 7300 | 9,285,585.99 | 731,306.29 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 10,016,892.28 |
| Student Transportation Services | 7800 | 1,254,000.00 | 95,221.32 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,349,221.32 |
| Operation of Plant | 7900 | 447,000.00 | 34,195.50 | 35,228.55 | 0.00 | 5,575,574.31 | 0.00 | 0.00 | 6,091,998.36 |
| Other Capital Outlay | 9300 | | | | | | 870,000.00 | | 870,000.00 |
| Total Expenditures | | 43,767,921.05 | 5,605,954.39 | 5,336,664.11 | 0.00 | 7,293,786.28 | 870,000.00 | 3,245,673.26 | 66,119,999.09 |
| Excess (Deficiency) of Revenues over Expenditures | | | | | | | | | 0.00 |
| Net Change in Fund Balance | | 0.00 | | | | | | | |
| Fund Balance, July 1, 2021 | 2800 | 0.00 | | | | | | | |
| <i>Ending Fund Balance:</i> | | | | | | | | | |
| Total Fund Balances, June 30, 2022 | 2700 | 0.00 | | | | | | | |

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

Exhibit K-6
FDOE Page 16
Funds 200

| REVENUES | Account Number | SBE/COBI Bonds 210 | Other Debt Service 290 | ARRA Economic Stimulus Debt Service 299 | Totals |
|---|----------------|-----------------------|---------------------------|--|------------------|
| <i>Federal:</i> | | | | | |
| Miscellaneous Federal Direct | 3199 | 0.00 | 0.00 | 3,311,640.14 | 3,311,640.14 |
| <i>State:</i> | | | | | |
| CO&DS Withheld for SBE/COBI Bonds | 3322 | 1,319,232.63 | 0.00 | 0.00 | 1,319,232.63 |
| SBE/COBI Bond Interest | 3326 | 110.64 | 0.00 | 0.00 | 110.64 |
| Total State Sources | 3300 | 1,319,343.27 | 0.00 | 0.00 | 1,319,343.27 |
| <i>Local:</i> | | | | | |
| Interest on Investments | 3431 | 0.00 | 82,081.74 | 0.00 | 82,081.74 |
| Gain on Sale of Investments | 3432 | 0.00 | 1,665.05 | 1,108,740.05 | 1,110,405.10 |
| Other Miscellaneous Local Sources | 3495 | 0.00 | 34,755.67 | 0.00 | 34,755.67 |
| Total Local Sources | 3400 | 0.00 | 118,502.46 | 1,108,740.05 | 1,227,242.51 |
| Total Revenues | 3000 | 1,319,343.27 | 118,502.46 | 4,420,380.19 | 5,858,225.92 |
| EXPENDITURES | | | | | |
| <i>Debt Service (Function 9200)</i> | | | | | |
| Redemption of Principal | 710 | 1,106,000.00 | 83,464,035.20 | 0.00 | 84,570,035.20 |
| Interest | 720 | 235,230.00 | 59,890,384.13 | 3,653,910.00 | 63,779,524.13 |
| Dues and Fees | 730 | 491.36 | 299,485.15 | 9,038.37 | 309,014.88 |
| Total Expenditures | | 1,341,721.36 | 143,653,904.48 | 3,662,948.37 | 148,658,574.21 |
| Excess (Deficiency) of Revenues Over Expenditures | | (22,378.09) | (143,535,402.02) | 757,431.82 | (142,800,348.29) |
| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE | Account Number | SBE/COBI Bonds 210 | Other Debt Service 290 | ARRA Economic Stimulus Debt Service 299 | Totals |
| Refunding Lease-Purchase Agreements | 3755 | 0.00 | 39,610,000.00 | 0.00 | 39,610,000.00 |
| Payments to Refunded Lease-Purchase Escrow Agreements | 762 | 0.00 | (38,995,000.00) | 0.00 | (38,995,000.00) |
| <i>Transfers In:</i> | | | | | |
| From Capital Projects Funds | 3630 | 0.00 | 148,006,442.85 | 8,737,973.45 | 156,744,416.30 |
| Total Transfers In | 3600 | 0.00 | 148,006,442.85 | 8,737,973.45 | 156,744,416.30 |
| Total Other Financing Sources (Uses) | | 0.00 | 148,621,442.85 | 8,737,973.45 | 157,359,416.30 |
| Net Change in Fund Balances | | (22,378.09) | 5,086,040.83 | 9,495,405.27 | 14,559,068.01 |
| Fund Balance, July 1, 2021 | 2800 | 117,984.12 | 109,358,266.28 | 29,170,283.25 | 138,646,533.65 |
| <i>Ending Fund Balance:</i> | | | | | |
| Restricted Fund Balance | 2720 | 95,606.03 | 114,444,307.11 | 38,665,688.52 | 153,205,601.66 |
| Total Fund Balances, June 30, 2022 | 2700 | 95,606.03 | 114,444,307.11 | 38,665,688.52 | 153,205,601.66 |

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

Exhibit K-7
FDOE Page 17
Funds 300

| REVENUES | Account Number | Public Education Capital Outlay (PECO) 340 | Capital Outlay and Debt Service Program (CO&DS) 360 | Nonvoted Capital Improvement Section 1011.71(2), F.S. 370 | Other Capital Projects 390 | Totals |
|--|----------------|---|--|--|-------------------------------|----------------|
| <i>State:</i> | | | | | | |
| CO&DS Distributed | 3321 | 0.00 | 5,972,535.22 | 0.00 | 0.00 | 5,972,535.22 |
| Interest on Undistributed CO&DS | 3325 | 0.00 | 52,660.98 | 0.00 | 0.00 | 52,660.98 |
| Charter School Capital Outlay Funding | 3397 | 11,306,033.00 | 0.00 | 0.00 | 0.00 | 11,306,033.00 |
| Total State Sources | 3300 | 11,306,033.00 | 6,025,196.20 | 0.00 | 0.00 | 17,331,229.20 |
| <i>Local:</i> | | | | | | |
| District Local Capital Improvement Tax | 3413 | | | 339,277,372.96 | | 339,277,372.96 |
| County Local Sales Tax | 3418 | 0.00 | 0.00 | 0.00 | 191,297,936.64 | 191,297,936.64 |
| Interest on Investments | 3431 | 0.00 | 0.00 | 1,036,116.54 | 590,371.66 | 1,626,488.20 |
| Gain on Sale of Investments | 3432 | 0.00 | 0.00 | 22,794.91 | 23,358.67 | 46,153.58 |
| Net Increase (Decrease) in Fair Value of Investments | 3433 | 0.00 | 0.00 | (1,058,273.11) | (1,118,589.40) | (2,176,862.51) |
| Other Miscellaneous Local Sources | 3495 | 0.00 | 0.00 | 36,564.41 | 822,177.99 | 858,742.40 |
| Refunds of Prior Year's Expenditures | 3497 | 0.00 | 0.00 | 73,155.28 | 123,357.25 | 196,512.53 |
| Total Local Sources | 3400 | 0.00 | 0.00 | 339,387,730.99 | 191,738,612.81 | 531,126,343.80 |
| Total Revenues | 3000 | 11,306,033.00 | 6,025,196.20 | 339,387,730.99 | 191,738,612.81 | 548,457,573.00 |
| EXPENDITURES | | | | | | |
| <i>Capital Outlay: (Function 7400)</i> | | | | | | |
| Buildings and Fixed Equipment | 630 | 0.00 | 0.00 | 388,434.39 | 81,596,944.62 | 81,985,379.01 |
| Furniture, Fixtures and Equipment | 640 | 0.00 | 0.00 | 16,777,538.65 | 14,066,915.03 | 30,844,453.68 |
| Motor Vehicles (Including Buses) | 650 | 0.00 | 0.00 | 97,037.00 | 6,702,148.50 | 6,799,185.50 |
| Land | 660 | 0.00 | 0.00 | 0.00 | 10,800.00 | 10,800.00 |
| Improvements Other Than Buildings | 670 | 0.00 | 0.00 | 3,149,117.79 | 3,110,438.37 | 6,259,556.16 |
| Remodeling and Renovations | 680 | 0.00 | 0.00 | 16,762,954.40 | 85,106,308.74 | 101,869,263.14 |
| Computer Software | 690 | 0.00 | 0.00 | 487,645.50 | 101,053.50 | 588,699.00 |
| Charter School Capital Outlay Sales Tax | 795 | | | | 238,824.80 | 238,824.80 |
| <i>Debt Service: (Function 9200)</i> | | | | | | |
| Dues and Fees | 730 | 0.00 | 8,371.02 | 0.00 | 107,000.00 | 115,371.02 |
| Total Expenditures | | 0.00 | 8,371.02 | 37,662,727.73 | 191,040,433.56 | 228,711,532.31 |
| Excess (Deficiency) of Revenues Over Expenditures | | 11,306,033.00 | 6,016,825.18 | 301,725,003.26 | 698,179.25 | 319,746,040.69 |

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

Exhibit K-7
FDOE Page 18
Funds 300

| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE | Account Number | Public Education Capital Outlay (PECO) 340 | Capital Outlay and Debt Service Program (CO&DS) 360 | Nonvoted Capital Improvement Section 1011.71(2), F.S. 370 | Other Capital Projects 390 | Totals |
|---|---------------------------|---|--|--|---|------------------|
| Sale of Capital Assets | 3730 | 0.00 | 0.00 | 0.00 | 192,207.75 | 192,207.75 |
| <i>Transfers In:</i> | | | | | | |
| From General Fund | 3610 | 0.00 | 0.00 | 0.00 | 5,616.50 | 5,616.50 |
| Total Transfers In | 3600 | 0.00 | 0.00 | 0.00 | 5,616.50 | 5,616.50 |
| <i>Transfers Out: (Function 9700)</i> | | | | | | |
| To General Fund | 910 | (11,306,033.00) | (6,016,825.18) | (96,076,588.32) | 0.00 | (113,399,446.50) |
| To Debt Service Funds | 920 | 0.00 | 0.00 | (156,455,741.85) | (288,674.45) | (156,744,416.30) |
| Total Transfers Out | 9700 | (11,306,033.00) | (6,016,825.18) | (252,532,330.17) | (288,674.45) | (270,143,862.80) |
| Total Other Financing Sources (Uses) | | (11,306,033.00) | (6,016,825.18) | (252,532,330.17) | (90,850.20) | (269,946,038.55) |
| Net Change in Fund Balances | | 0.00 | 0.00 | 49,192,673.09 | 607,329.05 | 49,800,002.14 |
| Fund Balance, July 1, 2021 | 2800 | 0.00 | 0.00 | 249,685,849.90 | 398,202,742.58 | 647,888,592.48 |
| <i>Ending Fund Balance:</i> | | | | | | |
| Restricted Fund Balance | 2720 | 0.00 | 0.00 | 298,878,522.99 | 395,663,565.03 | 694,542,088.02 |
| Assigned Fund Balance | 2740 | 0.00 | 0.00 | 0.00 | 3,146,506.60 | 3,146,506.60 |
| Total Fund Balances, June 30, 2022 | 2700 | 0.00 | 0.00 | 298,878,522.99 | 398,810,071.63 | 697,688,594.62 |

DISTRICT SCHOOL BOARD OF PALM BEACH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - INTERNAL SERVICE FUNDS

For the Fiscal Year Ended June 30, 2022

Exhibit K-10

FDOE Page 21

Funds 700

| INCOME OR (LOSS) | Account Number | Self-Insurance 711 | Self-Insurance 712 | Other Internal Service 791 | Totals |
|--|---------------------------|-------------------------------|-------------------------------|---------------------------------------|----------------|
| OPERATING REVENUES | | | | | |
| Charges for Services | 3481 | 0.00 | 0.00 | 39,765,963.12 | 39,765,963.12 |
| Premium Revenue | 3484 | 226,512,978.91 | 23,459,869.40 | 0.00 | 249,972,848.31 |
| Other Operating Revenues | 3489 | 22,281,967.55 | 788,799.05 | 1,237,668.07 | 24,308,434.67 |
| Total Operating Revenues | | 248,794,946.46 | 24,248,668.45 | 41,003,631.19 | 314,047,246.10 |
| OPERATING EXPENSES (Function 9900) | | | | | |
| Salaries | 100 | 736,095.85 | 695,924.45 | 19,572,351.96 | 21,004,372.26 |
| Employee Benefits | 200 | 191,290.59 | 149,034.99 | 5,155,677.24 | 5,496,002.82 |
| Purchased Services | 300 | 2,198,078.25 | 726,135.96 | 4,527,699.70 | 7,451,913.91 |
| Energy Services | 400 | 0.00 | 0.00 | 442,438.56 | 442,438.56 |
| Materials and Supplies | 500 | 33,000.79 | 106,340.74 | 294,553.65 | 433,895.18 |
| Capital Outlay | 600 | 0.00 | 33,800.00 | 46,121.52 | 79,921.52 |
| Other | 700 | 245,408,244.79 | 11,764,348.52 | 14,373.67 | 257,186,966.98 |
| Total Operating Expenses | | 248,566,710.27 | 13,475,584.66 | 30,053,216.30 | 292,095,511.23 |
| Operating Income (Loss) | | 228,236.19 | 10,773,083.79 | 10,950,414.89 | 21,951,734.87 |
| NONOPERATING REVENUES (EXPENSES) | | | | | |
| Interest on Investments | 3431 | 203,400.87 | 252,003.69 | 99,705.84 | 555,110.40 |
| Gain on Sale of Investments | 3432 | 11,282.18 | 10,387.34 | 4,195.75 | 25,865.27 |
| Net Increase (Decrease) in Fair Value of Investments | 3433 | (454,227.56) | (423,683.31) | (174,728.42) | (1,052,639.29) |
| Total Nonoperating Revenues (Expenses) | | (239,544.51) | (161,292.28) | (70,826.83) | (471,663.62) |
| Income (Loss) Before Operating Transfers | | (11,308.32) | 10,611,791.51 | 10,879,588.06 | 21,480,071.25 |
| TRANSFERS and CHANGES IN NET POSITION | | | | | |
| Change in Net Position | | (11,308.32) | 10,611,791.51 | 10,879,588.06 | 21,480,071.25 |
| Net Position, July 1, 2021 | 2880 | 123,057,126.25 | 72,722,774.98 | (3,697,779.78) | 192,082,121.45 |
| Net Position, June 30, 2022 | 2780 | 123,045,817.93 | 83,334,566.49 | 7,181,808.28 | 213,562,192.70 |

DISTRICT SCHOOL BOARD OF PALM BEACH COUNTY
COMBINING STATEMENT OF CHANGES IN ASSETS, LIABILITIES AND FIDUCIARY NET POSITION
SCHOOL INTERNAL FUNDS

June 30, 2022

Exhibit K-11
FDOE Page 22

Fund 891

| ASSETS | Account Number | Beginning Balance July 1, 2021 | Additions | Deductions | Ending Balance June 30, 2022 |
|---------------------------|---------------------------|---|------------------|-------------------|---|
| Cash | 1110 | 20,496,785.73 | 26,336,062.68 | 22,680,740.04 | 24,152,108.37 |
| Accounts Receivable, Net | 1131 | 94,980.44 | 72,901.99 | 94,980.44 | 72,901.99 |
| Total Assets | | 20,591,766.17 | 26,408,964.67 | 22,775,720.48 | 24,225,010.36 |
| LIABILITIES | | | | | |
| Accounts Payable | 2120 | 97,706.62 | 200,390.28 | 97,706.62 | 200,390.28 |
| Total Liabilities | | 97,706.62 | 200,390.28 | 97,706.62 | 200,390.28 |
| NET POSITION | | | | | |
| Restricted for: | | | | | |
| Other purposes | | 20,494,059.55 | | | 24,024,620.08 |
| Total Net Position | 2785 | 20,494,059.55 | | | 24,024,620.08 |

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

Exhibit K-12
FDOE Page 23
Fund 601

| | Account Number | Governmental Activities Total Balance [1] June 30, 2022 | Business-Type Activities Total Balance [1] June 30, 2022 | Total | Governmental Activities - Debt Principal Payments 2021-22 | Governmental Activities - Principal Due Within One Year 2022-23 | Governmental Activities - Debt Interest Payments 2021-22 | Governmental Activities - Interest Due Within One Year 2022-23 |
|--|-------------------|---|--|-------------------------|---|--|--|---|
| Notes Payable | 2310 | 12,534,252.00 | 0.00 | 12,534,252.00 | 6,144,181.00 | 6,293,692.00 | 393,893.00 | 244,383.00 |
| Obligations Under Leases | 2315 | 1,539,000.00 | 0.00 | 1,539,000.00 | 262,000.00 | 422,000.00 | 14,000.00 | 28,000.00 |
| Bonds Payable | | | | | | | | |
| SBE/COBI Bonds Payable | 2321 | 5,005,657.00 | 0.00 | 5,005,657.00 | 1,106,000.00 | 959,000.00 | 235,230.00 | 190,530.00 |
| Total Bonds Payable | 2320 | 5,005,657.00 | 0.00 | 5,005,657.00 | 1,106,000.00 | 959,000.00 | 235,230.00 | 190,530.00 |
| Liability for Compensated Absences | 2330 | 217,469,879.00 | 0.00 | 217,469,879.00 | | | | |
| Lease-Purchase Agreements Payable | | | | | | | | |
| Certificates of Participation (COPS) Payable | 2341 | 1,319,102,258.00 | 0.00 | 1,319,102,258.00 | 77,320,000.00 | 81,330,000.00 | 63,150,632.00 | 60,541,923.00 |
| Qualified School Construction Bonds (QSCB) Payable | 2343 | 67,665,000.00 | 0.00 | 67,665,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Lease-Purchase Agreements Payable | 2340 | 1,386,767,258.00 | 0.00 | 1,386,767,258.00 | 77,320,000.00 | 81,330,000.00 | 63,150,632.00 | 60,541,923.00 |
| Estimated Liability for Long-Term Claims | 2350 | 61,317,000.00 | 0.00 | 61,317,000.00 | | | | |
| Net Other Postemployment Benefits Obligation | 2360 | 63,218,000.00 | 0.00 | 63,218,000.00 | | | | |
| Net Pension Liability | 2365 | 616,040,069.00 | 0.00 | 616,040,069.00 | | | | |
| Total Long-term Liabilities | | 2,363,891,115.00 | 0.00 | 2,363,891,115.00 | 84,832,181.00 | 89,004,692.00 | 63,793,755.00 | 61,004,836.00 |

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

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

Exhibit K-13
FDOE Page 24

| CATEGORICAL PROGRAMS (Revenue Number) [Footnote] | Grant Number | Unexpended June 30, 2021 | Returned To FDOE | Revenues 2021-22 | Expenditures 2021-22 | Flexibility [1] 2021-22 | Unexpended June 30, 2022 |
|--|-----------------|-----------------------------|---------------------|---------------------|-------------------------|----------------------------|-----------------------------|
| Class Size Reduction Operating Funds (3355) | 94740 | 0.00 | 0.00 | 199,928,733.00 | 199,928,733.00 | 0.00 | 0.00 |
| Florida Digital Classrooms (FEFP Earmark) | 98250 | 130,423.33 | 0.00 | 146,553.00 | 148,852.05 | 0.00 | 128,124.28 |
| Florida School Recognition Funds (3361) | 92040 | 495,237.70 | 0.00 | 0.00 | 43,262.65 | | 451,975.05 |
| Instructional Materials (FEFP Earmark) [2] | 90880 | 3,413,280.21 | 0.00 | 13,538,138.00 | 3,332,991.32 | 0.00 | 13,618,426.89 |
| Library Media (FEFP Earmark) [2] | 90881 | 62,444.53 | 0.00 | 767,116.00 | 787,100.99 | 0.00 | 42,459.54 |
| Mental Health Assistance (FEFP Earmark) | 90280 | 71,945.07 | 0.00 | 7,454,074.00 | 6,600,694.66 | | 925,324.41 |
| Evidence-Based Reading Instruction (FEFP Earmark) [3] | 90800 | 1,934,473.17 | 0.00 | 8,553,490.00 | 7,584,587.17 | 0.00 | 2,903,376.00 |
| Safe Schools (FEFP Earmark) [4] | 90803 | 0.00 | 0.00 | 11,329,508.00 | 11,329,508.00 | | 0.00 |
| Student Transportation (FEFP Earmark) | 90830 | 4,537,932.05 | 0.00 | 26,479,550.00 | 31,017,482.05 | 0.00 | 0.00 |
| Supplemental Academic Instruction (FEFP Earmark) [3] | 91280 | 16,448,788.54 | 0.00 | 41,985,854.00 | 43,265,300.08 | 0.00 | 15,169,342.46 |
| Teachers Classroom Supply Assistance (FEFP Earmark) | 97580 | 206,880.23 | 0.00 | 3,644,984.00 | 3,746,714.35 | | 105,149.88 |
| Voluntary Prekindergarten - School Year Program (3371) | 96440 | 932,458.47 | 0.00 | 4,942,447.05 | 4,091,025.27 | | 1,783,880.25 |
| Voluntary Prekindergarten - Summer Program (3371) | 96441 | 312,597.28 | 0.00 | 54,724.72 | 16,959.12 | | 350,362.88 |

[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."

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

Exhibit K-14
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| | Subobject | General Fund 100 | Special Revenue Food Services 410 | Special Revenue Other Federal Programs 420 | Special Revenue - Federal Education Stabilization 440 | Total |
|--|------------|---------------------|---|--|---|---------------|
| UTILITIES AND ENERGY SERVICES EXPENDITURES: | | | | | | |
| Public Utility Services Other than Energy - All Functions | 380 | 9,491,438.79 | 1,866,899.61 | 1,825.11 | 0.00 | 11,360,163.51 |
| Public Utility Services Other than Energy - <i>Functions 7900 & 8100</i> | 380 | 9,481,217.10 | | 0.00 | 0.00 | 9,481,217.10 |
| Natural Gas - All Functions | 411 | 24,368.97 | 381,512.00 | 0.00 | 0.00 | 405,880.97 |
| Natural Gas - <i>Functions 7900 & 8100</i> | 411 | 24,368.97 | | 0.00 | 0.00 | 24,368.97 |
| Bottled Gas - All Functions | 421 | 243,746.84 | 0.00 | 0.00 | 0.00 | 243,746.84 |
| Bottled Gas - <i>Functions 7900 & 8100</i> | 421 | 243,190.08 | | 0.00 | 0.00 | 243,190.08 |
| Electricity - All Functions | 430 | 34,169,056.65 | 2,149,185.90 | 0.00 | 0.00 | 36,318,242.55 |
| Electricity - <i>Functions 7900 & 8100</i> | 430 | 34,169,056.65 | | 0.00 | 0.00 | 34,169,056.65 |
| Heating Oil - All Functions | 440 | 1,038.44 | 0.00 | 0.00 | 0.00 | 1,038.44 |
| Heating Oil - <i>Functions 7900 & 8100</i> | 440 | 1,038.44 | | 0.00 | 0.00 | 1,038.44 |
| Gasoline - All Functions | 450 | 791,544.49 | 80,916.37 | 2,656.09 | 0.00 | 875,116.95 |
| Gasoline - <i>Functions 7900 & 8100</i> | 450 | 660,512.60 | | 0.00 | 0.00 | 660,512.60 |
| Diesel Fuel - All Functions | 460 | 5,757,098.06 | 3,267.77 | 0.00 | 0.00 | 5,760,365.83 |
| Diesel Fuel - <i>Functions 7900 & 8100</i> | 460 | 72,574.16 | | 0.00 | 0.00 | 72,574.16 |
| Subtotal - Functions 7900 & 8100 | | 44,651,958.00 | 0.00 | 0.00 | 0.00 | 44,651,958.00 |
| Total - All Functions | | 50,478,292.24 | 4,481,781.65 | 4,481.20 | 0.00 | 54,964,555.09 |
| ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION: (Function 7800 only) | | | | | | |
| Gasoline | 450 | 53,326.49 | | 2,656.09 | | 55,982.58 |
| Diesel Fuel | 460 | 5,637,837.17 | | 0.00 | | 5,637,837.17 |
| Oil and Grease | 540 | 176.48 | | 67.56 | | 244.04 |
| Total | | 5,691,340.14 | | 2,723.65 | 0.00 | 5,694,063.79 |

| | Subobject | General Fund 100 | Special Revenue Other Federal Programs 420 | Special Revenue - Federal Education Stabilization 440 | Capital Projects Funds 3XX | Total |
|---|-----------|---------------------|--|---|-------------------------------|--------------|
| EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS: | | | | | | |
| Buses | 651 | 0.00 | 0.00 | 0.00 | 6,225,813.00 | 6,225,813.00 |

SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES

For the Fiscal Year Ended June 30, 2022

Exhibit K-14

FDOE Page 26

| TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES | Subobject | General Fund 100 | Special Revenue Funds 410, 420 and 490 | Special Revenue - Federal Education Stabilization 440 | Capital Projects Funds 3XX | Total |
|---|-----------|---------------------|---|---|-------------------------------|---------------|
| <i>Noncapitalized Expenditures:</i> | | | | | | |
| Technology-Related Professional and Technical Services | 319 | 0.00 | 0.00 | 0.00 | | 0.00 |
| Technology-Related Rentals | 369 | 0.00 | 525.00 | 0.00 | | 525.00 |
| Telephone and Other Data Communication Services | 379 | 3,700,800.60 | 52,445.13 | 1,085,192.56 | | 4,838,438.29 |
| Other Technology-Related Purchased Services | 399 | 25,152.58 | 0.00 | 0.00 | | 25,152.58 |
| Technology-Related Materials and Supplies | 5X9 | 0.00 | 1,021.45 | 0.00 | | 1,021.45 |
| Noncapitalized Computer Hardware | 644 | 993,973.69 | 4,168,856.22 | 300,659.90 | 9,702,249.01 | 15,165,738.82 |
| Technology-Related Noncapitalized Fixtures and Equipment | 649 | 0.00 | 0.00 | 0.00 | 456,612.58 | 456,612.58 |
| Noncapitalized Software | 692 | 5,336.88 | 8,722.99 | 0.00 | 116,896.00 | 130,955.87 |
| Total | | 4,725,263.75 | 4,231,570.79 | 1,385,852.46 | 10,275,757.59 | 20,618,444.59 |

| TECHNOLOGY-RELATED EQUIPMENT, COMPUTER HARDWARE AND SOFTWARE* | Subobject | General Fund 100 | Special Revenue Funds 410, 420 and 490 | Special Revenue - Federal Education Stabilization 440 | Capital Projects Funds 3XX | Total |
|--|-----------|---------------------|---|---|-------------------------------|---------------|
| <i>Capitalized Expenditures:</i> | | | | | | |
| Capitalized Computer Hardware and Technology-Related Infrastructure | 643 | 742,675.97 | 438,099.56 | 8,553,268.87 | 6,045,892.86 | 15,779,937.26 |
| Capitalized Software | 691 | 0.00 | 0.00 | 0.00 | 471,803.00 | 471,803.00 |
| Total | | 742,675.97 | 438,099.56 | 8,553,268.87 | 6,517,695.86 | 16,251,740.26 |

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

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

Exhibit K-14
FDOE Page 27

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

| | Subobject | Special Revenue Food Services 410 |
|--|-----------|---|
| FOOD SERVICE SUPPLIES SUBOBJECT | | |
| Supplies | 510 | 2,942,806.92 |
| Food | 570 | 39,884,689.25 |
| Donated Foods | 580 | 7,190,804.81 |

| | Subobject | General Fund 100 | Special Revenue Other Federal Programs 420 | Special Revenue - Federal Education Stabilization 440 | Total |
|---|-----------|---------------------|--|---|----------------|
| TEACHER SALARIES | | | | | |
| Basic Programs 101, 102 and 103 (Function 5100) | 120 | 414,449,878.52 | 13,085,186.49 | 35,354,844.01 | 462,889,909.02 |
| Basic Programs 101, 102 and 103 (Function 5100) | 140 | 151,798.47 | 0.00 | 234.66 | 152,033.13 |
| Basic Programs 101, 102 and 103 (Function 5100) | 750 | 12,938,154.99 | 1,577,155.39 | 540,199.70 | 15,055,510.08 |
| Total Basic Program Salaries | | 427,539,831.98 | 14,662,341.88 | 35,895,278.37 | 478,097,452.23 |
| Other Programs 130 (ESOL) (Function 5100) | 120 | 28,653,348.83 | 104,917.91 | 478,548.57 | 29,236,815.31 |
| Total Other Program Salaries | | 28,653,348.83 | 104,917.91 | 478,548.57 | 29,236,815.31 |
| ESE Programs 111, 112, 113, 254 and 255 (Function 5200) | 120 | 127,691,892.23 | 329,870.00 | 4,398,564.86 | 132,420,327.09 |
| ESE Programs 111, 112, 113, 254 and 255 (Function 5200) | 750 | 309,152.27 | 272,114.45 | 1,672.76 | 582,939.48 |
| Total ESE Program Salaries | | 128,001,044.50 | 601,984.45 | 4,400,237.62 | 133,003,266.57 |
| Career Program 300 (Function 5300) | 120 | 13,824,810.48 | 0.00 | 9,760.53 | 13,834,571.01 |
| Total Career Program Salaries | | 13,824,810.48 | 0.00 | 9,760.53 | 13,834,571.01 |
| TOTAL | | 598,019,035.79 | 15,369,244.24 | 40,783,825.09 | 654,172,105.12 |

| | Subobject | General Fund 100 | Special Revenue Other Federal Programs 420 | Special Revenue - Federal Education Stabilization 440 | Total |
|---|-----------|---------------------|--|---|---------------|
| TEXTBOOKS (used for classroom instruction) | | | | | |
| Textbooks (Function 5000) | 520 | 1,059,294.08 | 6,340.47 | 17,359,313.75 | 18,424,948.30 |

| | Object | General Fund 100 | Special Revenue Other Federal Programs 420 | Special Revenue - Federal Education Stabilization Fund | Total |
|---|-----------------|---------------------|--|--|-------|
| EXCEPTIONAL STUDENT EDUCATION (ESE) EXPENDITURES | | | | | |
| Total Program Costs - Programs 111, 112, 113, 254 and 255 (Functions 5000 through 8200, do not include function 7420) | 100 through 700 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Direct Costs - Programs 111, 112, 113, 254 and 255 (Function 5000) | 100 through 700 | 0.00 | 0.00 | 0.00 | 0.00 |
| Student Support Services - Programs 111, 112, 113, 254 and 255 (Function 6100) | 100 through 700 | 0.00 | 0.00 | 0.00 | 0.00 |
| Instruction Staff Support Services - Programs 111, 112, 113, 254 and 255 (Functions 6200 through 6500) | 100 through 700 | 0.00 | 0.00 | 0.00 | 0.00 |
| Student Transportation Support Services - Programs 111, 112, 113, 254 and 255 (Function 7800) | 100 through 700 | 0.00 | 0.00 | 0.00 | 0.00 |

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

Exhibit K-14
FDOE Page 28

| CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES | Account Number | Student Transportation | Evidence-Based Reading Instruction | Instructional Materials & Library Media | Supplemental Academic Instruction | Subtotals |
|--|-------------------|---------------------------|---------------------------------------|--|--------------------------------------|-----------|
| Total Flexible Spending Expenditures | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

| CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES - CONTINUED | Account Number | Class Size Reduction Operating | Florida Digital Classrooms | Federally-Connected Student Funds | Guaranteed Allocation | Totals |
|--|-------------------|-----------------------------------|----------------------------|--------------------------------------|-----------------------|--------|
| Total Flexible Spending Expenditures | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

| DISTRIBUTIONS TO CHARTER SCHOOLS (Charter school information is used in federal reporting) | Fund Number | Direct Payment (FEFP) (Subobject 393) | Direct Payment (Non- FEFP) (Subobjects 394 & 794) | Charter School Local Capital Improvement & Capital Outlay Sales Tax (Subobjects 793 & 795) | Amount Withheld for Administration | Payments and Services on Behalf of Charter Schools | Total Amount |
|--|----------------|--|---|---|---------------------------------------|---|----------------|
| <i>Expenditures:</i> | | | | | | | |
| General Fund | 100 | 207,382,760.00 | 13,543,955.00 | | 3,233,326.00 | 0.00 | 224,160,041.00 |
| Special Revenue Funds - Other Federal Programs | 420 | | 20,441,008.00 | | 0.00 | 0.00 | 20,441,008.00 |
| Special Revenue Funds - Federal Education Stabilization Fund | 440 | | 9,214,472.46 | | 0.00 | 0.00 | 9,214,472.46 |
| Capital Projects Funds | 3XX | | | 238,824.80 | 0.00 | 0.00 | 238,824.80 |
| Total Charter School Distributions | | 207,382,760.00 | 43,199,435.46 | 238,824.80 | 3,233,326.00 | 0.00 | 254,054,346.26 |

| LIFELONG LEARNING (Lifelong Learning expenditures are used in federal reporting) | Account Number | Amount |
|--|----------------|--------|
| Total | 5900 | 0.00 |

| MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting) | Unexpended June 30, 2021 | Earnings 2021-22 | Expenditures 2021-22 | Unexpended June 30, 2022 |
|---|-----------------------------|---------------------|-------------------------|-----------------------------|
| Earnings, Expenditures and Carryforward Amounts: | 0.00 | 3,832,572.96 | 3,832,572.96 | 0.00 |
| <i>Expenditure Program or Activity:</i> | | | | |
| Occupational Therapy, Physical Therapy and Other Therapy Services | | | 3,832,572.96 | |
| Total Expenditures | | | 3,832,572.96 | |

| GENERAL FUND BALANCE SHEET INFORMATION (This information is used in state reporting) | Fund Number | Amount |
|--|----------------|----------------|
| Balance Sheet Amount, June 30, 2022 | | |
| Total Assets and Deferred Outflows of Resources | 100 | 476,879,533.45 |
| Total Liabilities and Deferred Inflows of Resources | 100 | 129,057,307.62 |

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

Exhibit K-15

FDOE Page 29

Supplemental Schedule - Fund 100

| VOLUNTARY PREKINDERGARTEN PROGRAM [1] GENERAL FUND EXPENDITURES | Account Number | 100 | 200 | 300 | 400 | 500 | 600 | 700 | Totals |
|--|----------------|--------------|----------------------|-----------------------|--------------------|---------------------------|-------------------|------------|--------------|
| | | Salaries | Employee Benefits | Purchased Services | Energy Services | Materials and Supplies | Capital Outlay | Other | |
| <i>Current:</i> | | | | | | | | | |
| Prekindergarten | 5500 | 4,597,809.77 | 1,728,203.91 | 26,806.76 | 0.00 | 115,538.50 | 9,867.00 | 155,581.31 | 6,633,807.25 |
| Other Capital Outlay | 9300 | | | | | | 2,285.00 | | 2,285.00 |
| Total Expenditures | | 4,597,809.77 | 1,728,203.91 | 26,806.76 | 0.00 | 115,538.50 | 12,152.00 | 155,581.31 | 6,636,092.25 |

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

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PLEASE REFER TO CAPOR REPORT FOR PAGES 30 & 31

| | |
|-----------------------|---|
| PAGE 30: Exhibit K-16 | Schedule 3, School Program Cost Report General Fund/Special Revenue Funds |
| PAGE 31: Exhibit K-17 | Schedule 4, District Aggregate Program Cost Report, General Fund/Special Revenue Funds |

THE SCHOOL DISTRICT OF PALM BEACH COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2022

| Grantor/Program | Assistance Listing Number | Pass-Through Grantor Number | Federal Expenditures (1) | Amount Provided to Sub- Recipients |
|---|---------------------------------|--------------------------------|-----------------------------|--|
| <u>United States Department of Agriculture</u> | | | | |
| Indirect: | | | | |
| Florida Department of Agriculture and Consumer Services: | | | | |
| Summer Food Service Program | 10.559 | 18006, 18007, 19006, 19007 | 117,127,235 | - |
| Fresh Fruit and Vegetable Program | 10.582 | 19004 | 471,008 | - |
| Florida Department of Health: | | | | |
| Child and Adult Care Food Program | 10.558 | None | 9,430,607 | - |
| Total United States Department of Agriculture | | | 127,028,850 | - |
| <u>United States Department of Defense:</u> | | | | |
| Direct: | | | | |
| Reserve Officers Training Corps (ROTC) | 12.UNK | N/A | 1,464,332 | - |
| Total United States Department of Defense | | | 1,464,332 | - |
| <u>United States Department of Justice</u> | | | | |
| Direct: | | | | |
| STOP School Violence | 16.839 | N/A | 323,877 | - |
| Total United States Department of Justice | | | 323,877 | - |
| <u>United States Department of the Treasury</u> | | | | |
| Indirect: | | | | |
| Pass through from Palm Beach County-Board of County Commissions | | | | |
| COVID 19 - Coronavirus Relief Fund | 21.019 | N/A | 246,240 | - |
| Total United States Department of the Treasury | | | 246,240 | - |
| <u>United States Department of Education</u> | | | | |
| Direct: | | | | |
| Impact Aid | 84.041 | N/A | 2,381 | - |
| School Safety National Activities | 84.184 | N/A | 533,385 | - |
| Total Direct | | | 535,766 | - |
| Indirect: | | | | |
| Special Education Cluster: | | | | |
| Special Education - Grants to States: | | | | |
| Florida Department of Education | 84.027 | 262,263 | 43,267,562 | 3,103,415 |
| Putman County District School Board | 84.027 | None | 4,299 | - |
| Individuals with Disabilities Education Act/American Rescue | | | | |
| Plan Act of 2021 (ARP) | 84.027X | 263 | 1,495,845 | 578,327 |
| Special Education - Preschool Grants | 84.173 | 266,267 | 1,184,196 | 29,687 |
| Individuals with Disabilities Education Act/American Rescue | | | | |
| Plan Act of 2021 (ARP) | 84.173X | 267 | 19,659 | 18,210 |
| Total Special Education Cluster | | | 45,971,561 | 3,729,639 |

THE SCHOOL DISTRICT OF PALM BEACH COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2022

| Grantor/Program | Assistance Listing Number | Pass-Through Grantor Number | Federal Expenditures (1) | Amount Provided to Sub-Recipients |
|--|----------------------------------|------------------------------------|---------------------------------|--|
| Pass-through from Insight Education Group: | | | | |
| Teacher and School Leader Incentive Grants | 84.374 | N/A | 3,246,918 | - |
| Florida Department of Education: | | | | |
| Adult Education-Basic Grants to States | 84.002 | 191,193 | 3,130,682 | - |
| Title I Grants to Local Educational Agencies | 84.010 | 212,222,223,226,228 | 50,203,079 | 3,410,501 |
| Migrant Education-State Grant Program | 84.011 | 217 | 2,351,124 | - |
| Career & Technical Education-Basic Grant to States | 84.048 | 161 | 1,703,124 | 35,992 |
| Education for Homeless Children & Youth | 84.196 | 127 | 105,511 | - |
| Charter Schools | 84.282 | 298 | 1,166,966 | 1,165,341 |
| Twenty-First Century Community Learning Centers | 84.287 | 244 | 7,603,444 | 603,799 |
| English Language Acquisition Grants | 84.365 | 102 | 5,092,696 | 1,510 |
| Supporting Effective Instruction State Grants | 84.367 | 224 | 6,942,276 | 36,883 |
| School Improvements Grants | 84.377 | 126 | 208,092 | - |
| Student Support and Academic Enrichment Program | 84.424 | 241 | 4,243,501 | 152,968 |
| Education Stabilization Fund Under The Coronavirus Aid, Relief, and Economic Security Act: | | | | |
| Covid 19 - Governor's Emergency Education Relief (GEER) Fund | 84.425C | 123 | 221,137 | 71,927 |
| Covid 19 - Elementary and Secondary School Emergency Relief (ESSER) Fund | 84.425D | 124 | 117,959,949 | 8,850,867 |
| American Rescue Plan - Elementary and Secondary Schools | | | | |
| Emergency Relief Fund (ARP-ESSER) | 84.425U | 121 | 66,119,999 | 291,679 |
| Total Indirect | | | 267,051,580 | 14,621,467 |
| Total United States Department of Education | | | 316,805,825 | 18,351,106 |
| United States Department of Health & Human Services | | | | |
| Direct: | | | | |
| Cooperative Agreements to Promote Adolescent Health Through | | | | |
| School-Based HIV/STD Prevention and School-Based Surveillance | 93.079 | N/A | 378,347 | - |
| Total Direct | | | 378,347 | - |
| Indirect: | | | | |
| Pass-through Department of Community Services | | | | |
| Division of Head Start & Children Services | | | | |
| Head Start | 93.600 | 04CH4702/04 | 3,403,550 | - |
| Total Indirect | | | 3,403,550 | - |
| Total United States Department of Health & Human Services | | | 3,781,897 | - |
| TOTAL EXPENDITURES OF FEDERAL AWARDS | | | 449,651,021 | 18,351,106 |

Notes:

- (1) Basis of Presentation. The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the Federal award activity of the School District of Palm Beach County under programs of the Federal government for the year ending **June 30, 2022**. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position or changes in net position of the District.
- (2) Summary of Significant Accounting Policies. Expenditures are reported on the modified accrual basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* or the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.
- (3) Indirect Cost Rate. The District has not elected to use the 10 percent de minimis cost rate allowed under the Uniform Guidance.
- (4) Noncash Assistance:
- (A) National School Lunch Program -Summer Food Service Program CFDA# 10.559 Includes \$8,122,285 of donated food received during the fiscal year. Donated foods are valued at fair value as determined at the time of donation

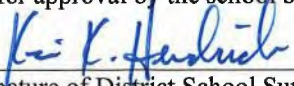
Notes: 4 (a) Donated Food is account #432650 = 0 and account 432651 = \$8,122,285.50

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

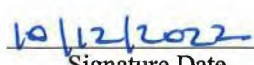
Email completed form to:
OFFRSubmissions@fldoe.org
or
Mail completed form to:
Florida Department of Education
Office of Funding and Financial Reporting
325 West Gaines Street, Room 814
Tallahassee, Florida 32399-0400

| INDEX: | PAGE NUMBER FDOE |
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The Report of Financial Data to the Commissioner of Education (ESE 348) for the fiscal year ended June 30, 2022, was submitted in accordance with rule 6A-1.0071, Florida Administrative Code [section 1001.51(12)(b), Florida Statutes]. This report will be submitted for approval by the school board on November 15, 2022.



Signature of District School Superintendent
ESE 348



Signature Date

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

Exhibit K-1
FDOE Page 1
Fund 100

| REVENUES | Account Number | |
|--|----------------|-----------------------|
| <i>Federal Direct:</i> | | |
| Federal Impact, Current Operations | 3121 | |
| Reserve Officers Training Corps (ROTC) | 3191 | 474,952.16 |
| Miscellaneous Federal Direct | 3199 | 1,896,028.64 |
| Total Federal Direct | 3100 | 2,370,980.80 |
| <i>Federal Through State and Local:</i> | | |
| Medicaid | 3202 | 3,600,087.29 |
| National Forest Funds | 3255 | |
| Federal Through Local | 3280 | |
| Miscellaneous Federal Through State | 3299 | |
| Total Federal Through State and Local | 3200 | 3,600,087.29 |
| <i>State:</i> | | |
| Florida Education Finance Program (FEFP) | 3310 | 191,275,276.00 |
| Workforce Development | 3315 | 25,958,745.00 |
| Workforce Development Capitalization Incentive Grant | 3316 | |
| Workforce Education Performance Incentives | 3317 | 341,000.00 |
| Adults with Disabilities | 3318 | |
| CO&DS Withheld for Administrative Expenditure | 3323 | 67,581.36 |
| Diagnostic and Learning Resources Centers | 3335 | |
| Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.) | 3341 | |
| State Forest Funds | 3342 | |
| State License Tax | 3343 | 582,722.41 |
| District Discretionary Lottery Funds | 3344 | |
| <i>Categorical Programs:</i> | | |
| Class Size Reduction Operating Funds | 3355 | 96,031,471.00 |
| Florida School Recognition Funds | 3361 | |
| Voluntary Prekindergarten Program | 3371 | 4,544,762.42 |
| Preschool Projects | 3372 | |
| <i>Other State:</i> | | |
| Reading Programs | 3373 | |
| Full-Service Schools Program | 3378 | |
| State Through Local | 3380 | |
| Other Miscellaneous State Revenues | 3399 | 1,481,592.19 |
| Total State | 3300 | 320,283,150.38 |
| <i>Local:</i> | | |
| District School Taxes | 3411 | 494,708,876.92 |
| Tax Redemptions | 3421 | |
| Payment in Lieu of Taxes | 3422 | |
| Excess Fees | 3423 | |
| Tuition | 3424 | |
| Lease Revenue | 3425 | 2,460,591.27 |
| Interest on Investments | 3431 | 1,308,370.42 |
| Gain on Sale of Investments | 3432 | |
| Net Increase (Decrease) in Fair Value of Investments | 3433 | (5,748,056.03) |
| Gifts, Grants and Bequests | 3440 | 374,674.74 |
| Interest Income - Leases | 3445 | 36,509.88 |
| <i>Student Fees:</i> | | |
| Adult General Education Course Fees | 3461 | 190,660.03 |
| Postsec Career Cert-Appl Tech Diploma Course Fees | 3462 | 2,510,246.31 |
| Continuing Workforce Education Course Fees | 3463 | |
| Capital Improvement Fees | 3464 | 123,544.78 |
| Postsecondary Lab Fees | 3465 | |
| Lifelong Learning Fees | 3466 | |
| GED® Testing Fees | 3467 | 123,526.75 |
| Financial Aid Fees | 3468 | 229,943.54 |
| Other Student Fees | 3469 | 465,413.13 |
| <i>Other Fees:</i> | | |
| Preschool Program Fees | 3471 | 30.76 |
| Prekindergarten Early Intervention Fees | 3472 | |
| School-Age Child Care Fees | 3473 | |
| Other Schools, Courses and Classes Fees | 3479 | |
| <i>Miscellaneous Local:</i> | | |
| Bus Fees | 3491 | 263,644.66 |
| Transportation Services Rendered for School Activities | 3492 | 35,050.48 |
| Sale of Junk | 3493 | |
| Receipt of Federal Indirect Cost Rate | 3494 | 6,496,002.55 |
| Other Miscellaneous Local Sources | 3495 | 10,989,990.87 |
| Refunds of Prior Year's Expenditures | 3497 | 1,460,685.71 |
| Collections for Lost, Damaged and Sold Textbooks | 3498 | 36,924.19 |
| Receipt of Food Service Indirect Costs | 3499 | |
| Total Local | 3400 | 516,066,630.96 |
| Total Revenues | 3000 | 842,320,849.43 |

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

Exhibit K-1
FDOE Page 2
Fund 100

| EXPENDITURES | Account Number | 100 | 200 | 300 | 400 | 500 | 600 | 700 | Totals |
|--|----------------|----------------|-------------------|--------------------|-----------------|------------------------|----------------|--------------|-----------------|
| | | Salaries | Employee Benefits | Purchased Services | Energy Services | Materials and Supplies | Capital Outlay | Other | |
| <i>Current:</i> | | | | | | | | | |
| Instruction | 5000 | 372,062,897.07 | 129,681,344.13 | 64,938,078.47 | 33,112.72 | 9,760,769.88 | 3,741,636.06 | 2,006,097.22 | 582,223,935.55 |
| Student Support Services | 6100 | 19,798,360.54 | 6,387,520.91 | 920,218.06 | | 141,662.24 | 37,978.74 | 4,696.94 | 27,290,437.43 |
| Instructional Media Services | 6200 | 5,005,818.20 | 1,741,932.34 | 129,791.30 | | 23,440.48 | 9,369.16 | 62.00 | 6,910,413.48 |
| Instruction and Curriculum Development Services | 6300 | 12,575,414.72 | 4,074,366.23 | 334,660.88 | | 170,954.99 | 28,762.49 | 165,726.36 | 17,349,885.67 |
| Instructional Staff Training Services | 6400 | 5,435,402.59 | 1,542,821.90 | 993,940.07 | | 164,243.00 | 12,900.09 | 2,813.92 | 8,152,121.57 |
| Instruction-Related Technology | 6500 | 6,609,925.31 | 2,385,147.84 | 471,879.71 | | 280,841.44 | | | 9,747,794.30 |
| Board | 7100 | 795,248.70 | 331,386.78 | 106,448.65 | | 7,594.55 | | 28,446.50 | 1,269,125.18 |
| General Administration | 7200 | 2,593,564.84 | 381,677.01 | 270,647.43 | | 144,410.90 | 11,800.30 | 101,406.11 | 3,503,506.59 |
| School Administration | 7300 | 49,434,648.44 | 17,677,586.30 | 300,935.38 | 1,261.29 | 183,298.73 | 50,378.62 | 12,326.31 | 67,660,435.07 |
| Facilities Acquisition and Construction | 7410 | 437,750.80 | 143,528.36 | 9,703.98 | 8,561.15 | 8,893.88 | 11,300.00 | 3,690,980.96 | 4,310,719.13 |
| Fiscal Services | 7500 | 3,629,716.84 | 1,289,499.93 | 560,993.14 | | 26,320.95 | 10,015.36 | 999,392.17 | 6,515,938.39 |
| Food Services | 7600 | 1,063,509.70 | 71,942.73 | | | | | | 1,135,452.43 |
| Central Services | 7700 | 8,490,824.39 | 3,662,227.45 | 2,016,696.95 | 22,726.25 | 2,639,484.73 | 34,487.20 | 64,339.82 | 16,930,786.79 |
| Student Transportation Services | 7800 | 19,528,681.31 | 8,107,993.55 | 4,396,085.82 | 3,108,644.21 | 2,250,996.96 | 9,876.27 | 38,216.55 | 37,440,494.67 |
| Operation of Plant | 7900 | 33,279,235.79 | 14,897,142.38 | 21,640,323.76 | 24,066,230.50 | 1,658,519.03 | 1,452,296.93 | 250,984.62 | 97,244,733.01 |
| Maintenance of Plant | 8100 | 7,986,083.48 | 3,665,261.08 | 4,793,360.63 | 503,791.16 | 3,878,801.41 | 74,383.24 | 1,587,395.63 | 22,489,076.63 |
| Administrative Technology Services | 8200 | 2,890,287.55 | 926,560.18 | 264,558.97 | 9,165.59 | 208,038.75 | 177,794.00 | | 4,476,405.04 |
| Community Services | 9100 | 341,941.14 | 113,373.23 | 100,266.50 | | 7,519.73 | | 192,924.67 | 756,025.27 |
| <i>Capital Outlay:</i> | | | | | | | | | |
| Facilities Acquisition and Construction | 7420 | | | | | | 161,231.23 | | 161,231.23 |
| Other Capital Outlay | 9300 | | | | | | 8,465,545.83 | | 8,465,545.83 |
| <i>Debt Service: (Function 9200)</i> | | | | | | | | | |
| Redemption of Principal | 710 | | | | | | | 436,768.48 | 436,768.48 |
| Interest | 720 | | | | | | | 92,288.85 | 92,288.85 |
| Total Expenditures | | 551,959,311.41 | 197,081,312.33 | 102,248,589.70 | 27,753,492.87 | 21,555,791.65 | 14,289,755.52 | 9,674,867.11 | 924,563,120.59 |
| Excess (Deficiency) of Revenues Over Expenditures | | | | | | | | | (82,242,271.16) |

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

For the Fiscal Year Ended June 30, 2022

Exhibit K-1
FDOE Page 3
Fund 100

| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES | Account Number | |
|--|---------------------------|-----------------|
| Loans | 3720 | 6,791,701.84 |
| Sale of Capital Assets | 3730 | |
| Loss Recoveries | 3740 | 64,711.42 |
| <i>Transfers In:</i> | | |
| From Debt Service Funds | 3620 | |
| From Capital Projects Funds | 3630 | 41,148,087.94 |
| From Special Revenue Funds | 3640 | 74,063.49 |
| From Permanent Funds | 3660 | |
| From Internal Service Funds | 3670 | |
| From Enterprise Funds | 3690 | |
| Total Transfers In | 3600 | 41,222,151.43 |
| <i>Transfers Out: (Function 9700)</i> | | |
| To Debt Service Funds | 920 | |
| To Capital Projects Funds | 930 | |
| To Special Revenue Funds | 940 | |
| To Permanent Funds | 960 | |
| To Internal Service Funds | 970 | |
| To Enterprise Funds | 990 | |
| Total Transfers Out | 9700 | 0.00 |
| Total Other Financing Sources (Uses) | | 48,078,564.69 |
| Net Change In Fund Balance | | (34,163,706.47) |
| Fund Balance, July 1, 2021 | 2800 | 98,102,019.51 |
| Adjustments to Fund Balance | 2891 | |
| <i>Ending Fund Balance:</i> | | |
| Nonspendable Fund Balance | 2710 | 5,495,624.54 |
| Restricted Fund Balance | 2720 | 24,474,179.07 |
| Committed Fund Balance | 2730 | |
| Assigned Fund Balance | 2740 | 31,542,260.28 |
| Unassigned Fund Balance | 2750 | 2,426,249.15 |
| Total Fund Balances, June 30, 2022 | 2700 | 63,938,313.04 |

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

For the Fiscal Year Ended June 30, 2022

Exhibit K-2
FDOE Page 4
Fund 410

| REVENUES | Account Number | |
|--|----------------|---------------|
| <i>Federal :</i> | | |
| Miscellaneous Federal Direct | 3199 | |
| <i>Federal Through State and Local:</i> | | |
| School Lunch Reimbursement | 3261 | 50,922.75 |
| School Breakfast Reimbursement | 3262 | 19,574.60 |
| Afterschool Snack Reimbursement | 3263 | 940,172.00 |
| Child Care Food Program | 3264 | 1,771,347.50 |
| USDA-Donated Commodities | 3265 | 4,796,616.42 |
| Cash in Lieu of Donated Foods | 3266 | 123,952.66 |
| Summer Food Service Program | 3267 | 54,732,822.99 |
| Fresh Fruit and Vegetable Program | 3268 | |
| Other Food Services | 3269 | 20,232.16 |
| Federal Through Local | 3280 | |
| Miscellaneous Federal Through State | 3299 | 255,094.63 |
| Total Federal Through State and Local | 3200 | 62,710,735.71 |
| <i>State:</i> | | |
| School Breakfast Supplement | 3337 | 274,951.00 |
| School Lunch Supplement | 3338 | 407,730.81 |
| State Through Local | 3380 | |
| Other Miscellaneous State Revenues | 3399 | |
| Total State | 3300 | 682,681.81 |
| <i>Local:</i> | | |
| Interest on Investments | 3431 | 53,143.38 |
| Gain on Sale of Investments | 3432 | |
| Net Increase (Decrease) in Fair Value of Investments | 3433 | (182,249.57) |
| Gifts, Grants and Bequests | 3440 | |
| Student Lunches | 3451 | 19,862.25 |
| Student Breakfasts | 3452 | 6,727.95 |
| Adult Breakfasts/Lunches | 3453 | 74,466.75 |
| Student and Adult á la Carte Fees | 3454 | 869,137.94 |
| Student Snacks | 3455 | |
| Other Food Sales | 3456 | 16,155.24 |
| Other Miscellaneous Local Sources | 3495 | 408,059.57 |
| Refunds of Prior Year's Expenditures | 3497 | |
| Total Local | 3400 | 1,265,303.51 |
| Total Revenues | 3000 | 64,658,721.03 |

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

Exhibit K-2
FDOE Page 5
Fund 410

| EXPENDITURES (Functions 7600/9300) | Account Number | |
|--|-----------------------|---------------|
| Salaries | 100 | 17,048,337.24 |
| Employee Benefits | 200 | 6,316,162.01 |
| Purchased Services | 300 | 2,397,208.47 |
| Energy Services | 400 | 1,896,957.33 |
| Materials and Supplies | 500 | 24,718,650.24 |
| Capital Outlay | 600 | 205,080.79 |
| Other | 700 | 36,131.01 |
| Other Capital Outlay (Function 9300) | 600 | 1,019,818.76 |
| Total Expenditures | | 53,638,345.85 |
| Excess (Deficiency) of Revenues Over Expenditures | | 11,020,375.18 |
| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES | | |
| Loans | 3720 | 16,206.65 |
| Sale of Capital Assets | 3730 | |
| Loss Recoveries | 3740 | 769.20 |
| <i>Transfers In:</i> | | |
| From General Fund | 3610 | |
| From Debt Service Funds | 3620 | |
| From Capital Projects Funds | 3630 | |
| Interfund | 3650 | |
| From Permanent Funds | 3660 | |
| From Internal Service Funds | 3670 | |
| From Enterprise Funds | 3690 | |
| Total Transfers In | 3600 | 0.00 |
| <i>Transfers Out: (Function 9700)</i> | | |
| To General Fund | 910 | |
| To Debt Service Funds | 920 | |
| To Capital Projects Funds | 930 | |
| Interfund | 950 | |
| To Permanent Funds | 960 | |
| To Internal Service Funds | 970 | |
| To Enterprise Funds | 990 | |
| Total Transfers Out | 9700 | 0.00 |
| Total Other Financing Sources (Uses) | | 16,975.85 |
| Net Change in Fund Balance | | 11,037,351.03 |
| Fund Balance, July 1, 2021 | 2800 | 3,575,049.71 |
| Adjustments to Fund Balance | 2891 | |
| <i>Ending Fund Balance:</i> | | |
| Nonspendable Fund Balance | 2710 | 2,260,656.06 |
| Restricted Fund Balance | 2720 | 12,351,744.68 |
| Committed Fund Balance | 2730 | |
| Assigned Fund Balance | 2740 | |
| Unassigned Fund Balance | 2750 | |
| Total Fund Balances, June 30, 2022 | 2700 | 14,612,400.74 |

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

Exhibit K-3
FDOE Page 6
Fund 420

| REVENUES | Account Number | |
|--|-----------------------|----------------------|
| <i>Federal Direct:</i> | | |
| Head Start | 3130 | |
| Workforce Innovation and Opportunity Act | 3170 | |
| Community Action Programs | 3180 | |
| Reserve Officers Training Corps (ROTC) | 3191 | |
| Pell Grants | 3192 | 3,026,252.28 |
| Miscellaneous Federal Direct | 3199 | 1,510,306.76 |
| Total Federal Direct | 3100 | 4,536,559.04 |
| <i>Federal Through State and Local:</i> | | |
| Career and Technical Education | 3201 | 1,796,963.01 |
| Medicaid | 3202 | |
| Individuals with Disabilities Education Act (IDEA) | 3230 | 29,413,772.51 |
| <i>Workforce Innovation and Opportunity Act:</i> | | |
| Adult General Education | 3221 | 1,040,105.41 |
| English Literacy and Civics Education | 3222 | 125,374.68 |
| Adult Migrant Education | 3223 | |
| Other WIOA Programs | 3224 | |
| <i>ESSA - Elementary and Secondary Education Act:</i> | | |
| Elementary and Secondary Education Act - Title I | 3240 | 25,768,956.57 |
| Teacher and Principal Training and Recruiting - Title II, Part A | 3225 | 3,466,934.71 |
| Math and Science Partnerships - Title II, Part B | 3226 | |
| Language Instruction - Title III | 3241 | 1,185,517.17 |
| Twenty-First Century Schools - Title IV | 3242 | 1,150,092.37 |
| Federal Through Local | 3280 | |
| Emergency Immigrant Education Program | 3293 | |
| Miscellaneous Federal Through State | 3299 | 2,778,695.87 |
| Total Federal Through State and Local | 3200 | 66,726,412.30 |
| <i>State:</i> | | |
| State Through Local | 3380 | |
| Other Miscellaneous State Revenues | 3399 | |
| Total State | 3300 | 0.00 |
| <i>Local:</i> | | |
| Interest on Investments | 3431 | |
| Gain on Sale of Investments | 3432 | |
| Net Increase (Decrease) in Fair Value of Investments | 3433 | |
| Gifts, Grants and Bequests | 3440 | |
| Adult General Education Course Fees | 3461 | |
| Sale of Junk | 3493 | |
| Other Miscellaneous Local Sources | 3495 | |
| Refunds of Prior Year's Expenditures | 3497 | |
| Total Local | 3400 | 0.00 |
| Total Revenues | 3000 | 71,262,971.34 |

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

Exhibit K-3
FDOE Page 7
Fund 420

| EXPENDITURES | Account Number | 100 | 200 | 300 | 400 | 500 | 600 | 700 | Totals |
|--|----------------|---------------|-------------------|--------------------|-----------------|------------------------|----------------|--------------|---------------|
| | | Salaries | Employee Benefits | Purchased Services | Energy Services | Materials and Supplies | Capital Outlay | Other | |
| <i>Current:</i> | | | | | | | | | |
| Instruction | 5000 | 12,254,074.59 | 4,345,476.86 | 4,596,621.92 | | 3,214,875.09 | 2,246,771.49 | 22,285.70 | 26,680,105.65 |
| Student Support Services | 6100 | 4,365,401.16 | 1,610,714.76 | 125,446.42 | | 190,969.19 | 1,330.62 | | 6,293,862.15 |
| Instructional Media Services | 6200 | | | | | | | | 0.00 |
| Instruction and Curriculum Development Services | 6300 | 10,571,046.61 | 3,857,553.93 | 386,422.85 | | 127,702.89 | 113,240.46 | 5,980.00 | 15,061,946.74 |
| Instructional Staff Training Services | 6400 | 11,391,930.90 | 3,906,088.66 | 660,118.88 | | 76,572.08 | 36,952.61 | 75.00 | 16,071,738.13 |
| Instruction-Related Technology | 6500 | 188,825.08 | 65,951.05 | 33,644.18 | | | | | 288,420.31 |
| Board | 7100 | | | | | | | | 0.00 |
| General Administration | 7200 | | | | | | | 2,625,954.40 | 2,625,954.40 |
| School Administration | 7300 | 51,091.00 | 3,908.46 | 15,939.32 | | | | | 70,938.78 |
| Facilities Acquisition and Construction | 7410 | | | | | | | | 0.00 |
| Fiscal Services | 7500 | 22,076.53 | 17,215.58 | | | | | 6,306.84 | 45,598.95 |
| Food Services | 7600 | | | | | | | | 0.00 |
| Central Services | 7700 | 331,753.40 | 111,215.11 | 11,138.77 | | | | 75.00 | 454,182.28 |
| Student Transportation Services | 7800 | | | 149,439.36 | 4,098.25 | | | | 153,537.61 |
| Operation of Plant | 7900 | 689.01 | 127.27 | 4,121.60 | | | | | 4,937.88 |
| Maintenance of Plant | 8100 | | | | | | | | 0.00 |
| Administrative Technology Services | 8200 | | | | | | | | 0.00 |
| Community Services | 9100 | | | | | 167,176.47 | | 2,859,075.81 | 3,026,252.28 |
| <i>Capital Outlay:</i> | | | | | | | | | |
| Facilities Acquisition and Construction | 7420 | | | | | | | | 0.00 |
| Other Capital Outlay | 9300 | | | | | | 526,093.16 | | 526,093.16 |
| Total Expenditures | | 39,176,888.28 | 13,918,251.68 | 5,982,893.30 | 4,098.25 | 3,777,295.72 | 2,924,388.34 | 5,519,752.75 | 71,303,568.32 |
| Excess (Deficiency) of Revenues over Expenditures | | | | | | | | | (40,596.98) |
| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES | Account Number | | | | | | | | |
| Loans | 3720 | 114,660.47 | | | | | | | |
| Sale of Capital Assets | 3730 | | | | | | | | |
| Loss Recoveries | 3740 | | | | | | | | |
| <i>Transfers In:</i> | | | | | | | | | |
| From General Fund | 3610 | | | | | | | | |
| From Debt Service Funds | 3620 | | | | | | | | |
| From Capital Projects Funds | 3630 | | | | | | | | |
| Interfund | 3650 | | | | | | | | |
| From Permanent Funds | 3660 | | | | | | | | |
| From Internal Service Funds | 3670 | | | | | | | | |
| From Enterprise Funds | 3690 | | | | | | | | |
| Total Transfers In | 3600 | 0.00 | | | | | | | |
| <i>Transfers Out: (Function 9700)</i> | | | | | | | | | |
| To the General Fund | 910 | (74,063.49) | | | | | | | |
| 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 | (74,063.49) | | | | | | | |
| Total Other Financing Sources (Uses) | | 40,596.98 | | | | | | | |
| Net Change in Fund Balance | | 0.00 | | | | | | | |
| Fund Balance, July 1, 2021 | 2800 | | | | | | | | |
| Adjustments to Fund Balance | 2891 | | | | | | | | |
| <i>Ending Fund Balance:</i> | | | | | | | | | |
| Nonspendable Fund Balance | 2710 | | | | | | | | |
| Restricted Fund Balance | 2720 | | | | | | | | |
| Committed Fund Balance | 2730 | | | | | | | | |
| Assigned Fund Balance | 2740 | | | | | | | | |
| Unassigned Fund Balance | 2750 | | | | | | | | |
| Total Fund Balances, June 30, 2022 | 2700 | 0.00 | | | | | | | |

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

Exhibit K-4

DOE Page 8

| REVENUES | Account Number | Elem. & Sec. School Emergency Relief (ESSER) 441 | Other CARES Act Relief Fund (Including GEER) 442 | Elem. & Sec. School Emergency Relief (ESSER II) 443 | Other CRRSA Act Relief Fund (Including GEER II) 444 | Elem. & Sec. School Emergency Relief (ESSER III) 445 | Other ARP Act Relief Fund 446 | Totals |
|---|----------------|--|---|---|--|--|----------------------------------|----------------------|
| <i>Federal Direct:</i> | | | | | | | | |
| Miscellaneous Federal Direct | 3199 | | | | | | | 0.00 |
| Total Federal Direct: | 3100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| <i>Federal Through State and Local:</i> | | | | | | | | |
| Education Stabilization Funds - K-12 | 3271 | 1,107,889.82 | 111,471.90 | 34,488,946.17 | | 50,317,866.76 | | 86,026,174.65 |
| Education Stabilization Funds - Workforce | 3272 | | 1,560,914.38 | | 15,067.19 | | | 1,575,981.57 |
| Education Stabilization Funds - VPK | 3273 | | 396,275.66 | | 46,224.00 | | | 442,499.66 |
| Federal Through Local | 3280 | | | | | | | 0.00 |
| Miscellaneous Federal Through State | 3299 | | 214,671.78 | | | | | 214,671.78 |
| Total Federal Through State and Local | 3200 | 1,107,889.82 | 2,283,333.72 | 34,488,946.17 | 61,291.19 | 50,317,866.76 | 0.00 | 88,259,327.66 |
| <i>Local:</i> | | | | | | | | |
| Other Miscellaneous Local Sources | 3495 | 3192.00 | | | | | | 3,192.00 |
| Total Local | 3400 | 3,192.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,192.00 |
| Total Revenues | 3000 | 1,111,081.82 | 2,283,333.72 | 34,488,946.17 | 61,291.19 | 50,317,866.76 | 0.00 | 88,262,519.66 |

ESE 348

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

Exhibit K-4
FDOE Page 9
Fund 441

| EXPENDITURES | Account Number | 100 | 200 | 300 | 400 | 500 | 600 | 700 | Totals |
|--|----------------|------------|-------------------|--------------------|-----------------|------------------------|----------------|----------|--------------|
| | | Salaries | Employee Benefits | Purchased Services | Energy Services | Materials and Supplies | Capital Outlay | Other | |
| <i>Current:</i> | | | | | | | | | |
| Instruction | 5000 | 334,717.12 | 79,735.68 | 82,500.67 | | | | | 496,953.47 |
| Student Support Services | 6100 | | | | | | | | 0.00 |
| Instructional Media Services | 6200 | | | | | | | | 0.00 |
| Instruction and Curriculum Development Services | 6300 | 126,014.85 | 46,709.81 | 21,087.63 | | 26,224.05 | | 642.73 | 220,679.07 |
| Instructional Staff Training Services | 6400 | 182,410.19 | 44,088.40 | 5,913.67 | | | | | 232,412.26 |
| Instruction-Related Technology | 6500 | | | | | | | | 0.00 |
| Board | 7100 | | | | | | | | 0.00 |
| General Administration | 7200 | | | | | | | 7,844.25 | 7,844.25 |
| School Administration | 7300 | 21,763.40 | 4,019.72 | | | | | | 25,783.12 |
| Facilities Acquisition and Construction | 7410 | | | | | | | | 0.00 |
| Fiscal Services | 7500 | | | | | | | | 0.00 |
| Food Services | 7600 | | | | | | | | 0.00 |
| Central Services | 7700 | 25,647.98 | 9,798.58 | | | | | | 35,446.56 |
| Student Transportation Services | 7800 | | | | | | | | 0.00 |
| Operation of Plant | 7900 | | | | | 21,095.27 | | | 21,095.27 |
| Maintenance of Plant | 8100 | | | | | 70,867.82 | | | 70,867.82 |
| Administrative Technology Services | 8200 | | | | | | | | 0.00 |
| Community Services | 9100 | | | | | | | | 0.00 |
| <i>Capital Outlay:</i> | | | | | | | | | |
| Facilities Acquisition and Construction | 7420 | | | | | | | | 0.00 |
| Other Capital Outlay | 9300 | | | | | | | | 0.00 |
| Total Expenditures | | 690,553.54 | 184,352.19 | 109,501.97 | 0.00 | 118,187.14 | 0.00 | 8,486.98 | 1,111,081.82 |
| Excess (Deficiency) of Revenues over Expenditures | | | | | | | | | 0.00 |
| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES | Account Number | | | | | | | | |
| Loans | 3720 | | | | | | | | |
| Sale of Capital Assets | 3730 | | | | | | | | |
| Loss Recoveries | 3740 | | | | | | | | |
| <i>Transfers In:</i> | | | | | | | | | |
| From General Fund | 3610 | | | | | | | | |
| From Debt Service Funds | 3620 | | | | | | | | |
| From Capital Projects Funds | 3630 | | | | | | | | |
| Interfund | 3650 | | | | | | | | |
| From Permanent Funds | 3660 | | | | | | | | |
| From Internal Service Funds | 3670 | | | | | | | | |
| From Enterprise Funds | 3690 | | | | | | | | |
| Total Transfers In | 3600 | 0.00 | | | | | | | |
| <i>Transfers Out: (Function 9700)</i> | | | | | | | | | |
| To the General Fund | 910 | | | | | | | | |
| To Debt Service Funds | 920 | | | | | | | | |
| To Capital Projects Funds | 930 | | | | | | | | |
| Interfund | 950 | | | | | | | | |
| To Permanent Funds | 960 | | | | | | | | |
| To Internal Service Funds | 970 | | | | | | | | |
| To Enterprise Funds | 990 | | | | | | | | |
| Total Transfers Out | 9700 | 0.00 | | | | | | | |
| Total Other Financing Sources (Uses) | | | | | | | | | 0.00 |
| Net Change in Fund Balance | | | | | | | | | 0.00 |
| Fund Balance, July 1, 2021 | 2800 | | | | | | | | |
| Adjustments to Fund Balance | 2891 | | | | | | | | |
| <i>Ending Fund Balance:</i> | | | | | | | | | |
| Nonspendable Fund Balance | 2710 | | | | | | | | |
| Restricted Fund Balance | 2720 | | | | | | | | |
| Committed Fund Balance | 2730 | | | | | | | | |
| Assigned Fund Balance | 2740 | | | | | | | | |
| Unassigned Fund Balance | 2750 | | | | | | | | |
| Total Fund Balances, June 30, 2022 | 2700 | | | | | | | | 0.00 |

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

Exhibit K-4
FDOE Page 10
Fund 442

| EXPENDITURES | Account Number | 100 | 200 | 300 | 400 | 500 | 600 | 700 | Totals |
|--|----------------|------------|-------------------|--------------------|-----------------|------------------------|----------------|------------|--------------|
| | | Salaries | Employee Benefits | Purchased Services | Energy Services | Materials and Supplies | Capital Outlay | Other | |
| <i>Current:</i> | | | | | | | | | |
| Instruction | 5000 | 277,419.76 | 60,688.43 | 149,024.60 | | 108,714.32 | 293.49 | | 596,140.60 |
| Student Support Services | 6100 | 93,026.23 | 70,829.32 | | | | | | 163,855.55 |
| Instructional Media Services | 6200 | | | | | | | | 0.00 |
| Instruction and Curriculum Development Services | 6300 | | | 3,611.73 | | | | | 3,611.73 |
| Instructional Staff Training Services | 6400 | | | | | | | | 0.00 |
| Instruction-Related Technology | 6500 | | | | | | | | 0.00 |
| Board | 7100 | | | | | | | | 0.00 |
| General Administration | 7200 | | | | | | | | 0.00 |
| School Administration | 7300 | | | | | | | | 0.00 |
| Facilities Acquisition and Construction | 7410 | | | | | | | | 0.00 |
| Fiscal Services | 7500 | | | | | | | | 0.00 |
| Food Services | 7600 | | | | | | | | 0.00 |
| Central Services | 7700 | | | | | | | | 0.00 |
| Student Transportation Services | 7800 | | | | | | | | 0.00 |
| Operation of Plant | 7900 | | | | | | | | 0.00 |
| Maintenance of Plant | 8100 | | | | | | | | 0.00 |
| Administrative Technology Services | 8200 | | | | | | | | 0.00 |
| Community Services | 9100 | 1,256.79 | 232.12 | 34,629.00 | | 77,826.56 | 116,665.80 | 353,542.34 | 584,152.61 |
| <i>Capital Outlay:</i> | | | | | | | | | |
| Facilities Acquisition and Construction | 7420 | | | | | | | | 0.00 |
| Other Capital Outlay | 9300 | | | | | | 935,573.23 | | 935,573.23 |
| Total Expenditures | | 371,702.78 | 131,749.87 | 187,265.33 | 0.00 | 186,540.88 | 1,052,532.52 | 353,542.34 | 2,283,333.72 |
| Excess (Deficiency) of Revenues over Expenditures | | | | | | | | | 0.00 |
| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES | Account Number | | | | | | | | |
| Loans | 3720 | | | | | | | | |
| Sale of Capital Assets | 3730 | | | | | | | | |
| Loss Recoveries | 3740 | | | | | | | | |
| <i>Transfers In:</i> | | | | | | | | | |
| From General Fund | 3610 | | | | | | | | |
| From Debt Service Funds | 3620 | | | | | | | | |
| From Capital Projects Funds | 3630 | | | | | | | | |
| Interfund | 3650 | | | | | | | | |
| From Permanent Funds | 3660 | | | | | | | | |
| From Internal Service Funds | 3670 | | | | | | | | |
| From Enterprise Funds | 3690 | | | | | | | | |
| Total Transfers In | 3600 | 0.00 | | | | | | | |
| <i>Transfers Out: (Function 9700)</i> | | | | | | | | | |
| To the General Fund | 910 | | | | | | | | |
| To Debt Service Funds | 920 | | | | | | | | |
| To Capital Projects Funds | 930 | | | | | | | | |
| Interfund | 950 | | | | | | | | |
| To Permanent Funds | 960 | | | | | | | | |
| To Internal Service Funds | 970 | | | | | | | | |
| To Enterprise Funds | 990 | | | | | | | | |
| Total Transfers Out | 9700 | 0.00 | | | | | | | |
| Total Other Financing Sources (Uses) | | 0.00 | | | | | | | |
| Net Change in Fund Balance | | 0.00 | | | | | | | |
| Fund Balance, July 1, 2021 | 2800 | | | | | | | | |
| Adjustments to Fund Balance | 2891 | | | | | | | | |
| <i>Ending Fund Balance:</i> | | | | | | | | | |
| Nonspendable Fund Balance | 2710 | | | | | | | | |
| Restricted Fund Balance | 2720 | | | | | | | | |
| Committed Fund Balance | 2730 | | | | | | | | |
| Assigned Fund Balance | 2740 | | | | | | | | |
| Unassigned Fund Balance | 2750 | | | | | | | | |
| Total Fund Balances, June 30, 2022 | 2700 | 0.00 | | | | | | | |

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

Exhibit K-4
FDOE Page 11
Fund 443

| EXPENDITURES | Account Number | 100 | 200 | 300 | 400 | 500 | 600 | 700 | Totals |
|--|----------------|---------------|-------------------|--------------------|-----------------|------------------------|----------------|--------------|---------------|
| | | Salaries | Employee Benefits | Purchased Services | Energy Services | Materials and Supplies | Capital Outlay | Other | |
| <i>Current:</i> | | | | | | | | | |
| Instruction | 5000 | 7,210,363.52 | 2,404,790.59 | 5,380,423.27 | | 151,775.92 | 0.00 | 0.00 | 15,147,353.30 |
| Student Support Services | 6100 | 10,323,199.53 | 3,862,754.89 | 520,038.10 | | 50,454.34 | 43,956.00 | | 14,800,402.86 |
| Instructional Media Services | 6200 | 47,076.01 | 8,895.49 | | | | | | 55,971.50 |
| Instruction and Curriculum Development Services | 6300 | 44,194.15 | 11,985.70 | 0.00 | | 0.00 | 0.00 | 0.00 | 56,179.85 |
| Instructional Staff Training Services | 6400 | 553,355.02 | 207,260.29 | | | | | | 760,615.31 |
| Instruction-Related Technology | 6500 | | | | | 167,525.00 | 69,950.00 | | 237,475.00 |
| Board | 7100 | | | | | | | | 0.00 |
| General Administration | 7200 | | | | | | | 1,688,159.98 | 1,688,159.98 |
| School Administration | 7300 | 101,657.48 | 32,643.68 | | | | | | 134,301.16 |
| Facilities Acquisition and Construction | 7410 | | | | | | | | 0.00 |
| Fiscal Services | 7500 | 6,356.50 | 1,214.59 | | | | | | 7,571.09 |
| Food Services | 7600 | | | | | | | | 0.00 |
| Central Services | 7700 | 200,090.49 | 73,399.47 | 42,570.00 | | | | | 316,059.96 |
| Student Transportation Services | 7800 | | | 827,612.50 | | | | | 827,612.50 |
| Operation of Plant | 7900 | | | 369,426.16 | | | | | 369,426.16 |
| Maintenance of Plant | 8100 | | | | | | | | 0.00 |
| Administrative Technology Services | 8200 | | | | | 17,622.50 | | | 17,622.50 |
| Community Services | 9100 | | | | | | | | 0.00 |
| <i>Capital Outlay:</i> | | | | | | | | | |
| Facilities Acquisition and Construction | 7420 | | | | | | | | 0.00 |
| Other Capital Outlay | 9300 | | | | | | 70,195.00 | | 70,195.00 |
| Total Expenditures | | 18,486,292.70 | 6,602,944.70 | 7,140,070.03 | 0.00 | 387,377.76 | 184,101.00 | 1,688,159.98 | 34,488,946.17 |
| Excess (Deficiency) of Revenues over Expenditures | | | | | | | | | 0.00 |
| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES | Account Number | | | | | | | | |
| Loans | 3720 | | | | | | | | |
| Sale of Capital Assets | 3730 | | | | | | | | |
| Loss Recoveries | 3740 | | | | | | | | |
| <i>Transfers In:</i> | | | | | | | | | |
| From General Fund | 3610 | | | | | | | | |
| From Debt Service Funds | 3620 | | | | | | | | |
| From Capital Projects Funds | 3630 | | | | | | | | |
| Interfund | 3650 | | | | | | | | |
| From Permanent Funds | 3660 | | | | | | | | |
| From Internal Service Funds | 3670 | | | | | | | | |
| From Enterprise Funds | 3690 | | | | | | | | |
| Total Transfers In | 3600 | 0.00 | | | | | | | |
| <i>Transfers Out: (Function 9700)</i> | | | | | | | | | |
| To the General Fund | 910 | | | | | | | | |
| To Debt Service Funds | 920 | | | | | | | | |
| To Capital Projects Funds | 930 | | | | | | | | |
| Interfund | 950 | | | | | | | | |
| To Permanent Funds | 960 | | | | | | | | |
| To Internal Service Funds | 970 | | | | | | | | |
| To Enterprise Funds | 990 | | | | | | | | |
| Total Transfers Out | 9700 | 0.00 | | | | | | | |
| Total Other Financing Sources (Uses) | | | | | | | | | 0.00 |
| Net Change in Fund Balance | | | | | | | | | 0.00 |
| Fund Balance, July 1, 2021 | 2800 | | | | | | | | |
| Adjustments to Fund Balance | 2891 | | | | | | | | |
| <i>Ending Fund Balance:</i> | | | | | | | | | |
| Nonspendable Fund Balance | 2710 | | | | | | | | |
| Restricted Fund Balance | 2720 | | | | | | | | |
| Committed Fund Balance | 2730 | | | | | | | | |
| Assigned Fund Balance | 2740 | | | | | | | | |
| Unassigned Fund Balance | 2750 | 0.00 | | | | | | | |
| Total Fund Balances, June 30, 2022 | 2700 | | | | | | | | 0.00 |

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

Exhibit K-4
 FDOE Page 12
Fund 444

| EXPENDITURES | Account Number | 100 | 200 | 300 | 400 | 500 | 600 | 700 | Totals |
|--|----------------|----------|-------------------|--------------------|-----------------|------------------------|----------------|--------|-----------|
| | | Salaries | Employee Benefits | Purchased Services | Energy Services | Materials and Supplies | Capital Outlay | Other | |
| <i>Current:</i> | | | | | | | | | |
| Instruction | 5000 | | | 2,412.00 | | 17,026.35 | 41,160.00 | | 60,598.35 |
| 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 | | | | | | | 692.84 | 692.84 |
| School Administration | 7300 | | | | | | | | 0.00 |
| Facilities Acquisition and Construction | 7410 | | | | | | | | 0.00 |
| Fiscal Services | 7500 | | | | | | | | 0.00 |
| Food Services | 7600 | | | | | | | | 0.00 |
| Central Services | 7700 | | | | | | | | 0.00 |
| Student Transportation Services | 7800 | | | | | | | | 0.00 |
| Operation of Plant | 7900 | | | | | | | | 0.00 |
| Maintenance of Plant | 8100 | | | | | | | | 0.00 |
| Administrative Technology Services | 8200 | | | | | | | | 0.00 |
| Community Services | 9100 | | | | | | | | 0.00 |
| <i>Capital Outlay:</i> | | | | | | | | | |
| Facilities Acquisition and Construction | 7420 | | | | | | | | 0.00 |
| Other Capital Outlay | 9300 | | | | | | | | 0.00 |
| Total Expenditures | | 0.00 | 0.00 | 2,412.00 | 0.00 | 17,026.35 | 41,160.00 | 692.84 | 61,291.19 |
| Excess (Deficiency) of Revenues over Expenditures | | | | | | | | | 0.00 |
| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES | Account Number | | | | | | | | |
| Loans | 3720 | | | | | | | | |
| Sale of Capital Assets | 3730 | | | | | | | | |
| Loss Recoveries | 3740 | | | | | | | | |
| <i>Transfers In:</i> | | | | | | | | | |
| From General Fund | 3610 | | | | | | | | |
| From Debt Service Funds | 3620 | | | | | | | | |
| From Capital Projects Funds | 3630 | | | | | | | | |
| Interfund | 3650 | | | | | | | | |
| From Permanent Funds | 3660 | | | | | | | | |
| From Internal Service Funds | 3670 | | | | | | | | |
| From Enterprise Funds | 3690 | | | | | | | | |
| Total Transfers In | 3600 | | 0.00 | | | | | | |
| <i>Transfers Out: (Function 9700)</i> | | | | | | | | | |
| To the General Fund | 910 | | | | | | | | |
| To Debt Service Funds | 920 | | | | | | | | |
| To Capital Projects Funds | 930 | | | | | | | | |
| Interfund | 950 | | | | | | | | |
| To Permanent Funds | 960 | | | | | | | | |
| To Internal Service Funds | 970 | | | | | | | | |
| To Enterprise Funds | 990 | | | | | | | | |
| Total Transfers Out | 9700 | | 0.00 | | | | | | |
| Total Other Financing Sources (Uses) | | | 0.00 | | | | | | |
| Net Change in Fund Balance | | | 0.00 | | | | | | |
| Fund Balance, July 1, 2021 | 2800 | | | | | | | | |
| Adjustments to Fund Balance | 2891 | | | | | | | | |
| <i>Ending Fund Balance:</i> | | | | | | | | | |
| Nonspendable Fund Balance | 2710 | | | | | | | | |
| Restricted Fund Balance | 2720 | | | | | | | | |
| Committed Fund Balance | 2730 | | | | | | | | |
| Assigned Fund Balance | 2740 | | | | | | | | |
| Unassigned Fund Balance | 2750 | | | | | | | | |
| Total Fund Balances, June 30, 2022 | 2700 | | 0.00 | | | | | | |

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

Exhibit K-4
FDOE Page 13
Fund 445

| EXPENDITURES | Account Number | 100 Salaries | 200 Employee Benefits | 300 Purchased Services | 400 Energy Services | 500 Materials and Supplies | 600 Capital Outlay | 700 Other | Totals |
|--|----------------|-----------------|--------------------------|---------------------------|------------------------|-------------------------------|-----------------------|--------------|---------------|
| <i>Current:</i> | | | | | | | | | |
| Instruction | 5000 | 20,483,953.91 | 4,383,683.59 | 5,501,113.69 | | 6,744,438.75 | 1,993,323.77 | 48,292.47 | 39,154,806.18 |
| Student Support Services | 6100 | 2,043,752.29 | 695,692.85 | 1,308,039.28 | | 21,669.41 | | | 4,069,153.83 |
| Instructional Media Services | 6200 | 35,986.55 | 6,273.68 | | | | | | 42,260.23 |
| Instruction and Curriculum Development Services | 6300 | 272,746.75 | 85,646.88 | 5,298.75 | | | 13,427.40 | 3,060.00 | 380,179.78 |
| Instructional Staff Training Services | 6400 | 1,497,387.60 | 252,223.06 | 52,601.76 | | 12,332.03 | | | 1,814,544.45 |
| Instruction-Related Technology | 6500 | | | | | | | | 0.00 |
| Board | 7100 | | | | | | | | 0.00 |
| General Administration | 7200 | 143,351.00 | 44,086.18 | 26,550.00 | | 9,495.81 | | 2,173,693.48 | 2,397,176.47 |
| School Administration | 7300 | 193,189.22 | 35,597.98 | | | | | | 228,787.20 |
| Facilities Acquisition and Construction | 7410 | | | | | 8,083.27 | 0.00 | 2,048.59 | 10,131.86 |
| Fiscal Services | 7500 | | | | | | | | 0.00 |
| Food Services | 7600 | | | | | | | | 0.00 |
| Central Services | 7700 | 112,633.27 | 44,787.35 | 328,583.26 | | | | | 486,003.88 |
| Student Transportation Services | 7800 | 1,065,168.53 | 147,783.16 | 19,982.64 | | | | | 1,232,934.33 |
| Operation of Plant | 7900 | 943.61 | 148.77 | | | 94,553.39 | | | 95,645.77 |
| Maintenance of Plant | 8100 | | | | | 119,073.74 | | | 119,073.74 |
| Administrative Technology Services | 8200 | 67,439.18 | 12,548.46 | | | | | | 79,987.64 |
| Community Services | 9100 | | | | | | | | 0.00 |
| <i>Capital Outlay:</i> | | | | | | | | | |
| Facilities Acquisition and Construction | 7420 | | | | | | 199,445.11 | | 199,445.11 |
| Other Capital Outlay | 9300 | | | | | | 7,736.29 | | 7,736.29 |
| Total Expenditures | | 25,916,551.91 | 5,708,471.96 | 7,242,169.38 | 0.00 | 7,009,646.40 | 2,213,932.57 | 2,227,094.54 | 50,317,866.76 |
| Excess (Deficiency) of Revenues over Expenditures | | | | | | | | | 0.00 |
| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES | Account Number | | | | | | | | |
| Loans | 3720 | | | | | | | | |
| Sale of Capital Assets | 3730 | | | | | | | | |
| Loss Recoveries | 3740 | | | | | | | | |
| <i>Transfers In:</i> | | | | | | | | | |
| From General Fund | 3610 | | | | | | | | |
| From Debt Service Funds | 3620 | | | | | | | | |
| From Capital Projects Funds | 3630 | | | | | | | | |
| Interfund | 3650 | | | | | | | | |
| From Permanent Funds | 3660 | | | | | | | | |
| From Internal Service Funds | 3670 | | | | | | | | |
| From Enterprise Funds | 3690 | | | | | | | | |
| Total Transfers In | 3600 | 0.00 | | | | | | | |
| <i>Transfers Out: (Function 9700)</i> | | | | | | | | | |
| To the General Fund | 910 | | | | | | | | |
| To Debt Service Funds | 920 | | | | | | | | |
| To Capital Projects Funds | 930 | | | | | | | | |
| Interfund | 950 | | | | | | | | |
| To Permanent Funds | 960 | | | | | | | | |
| To Internal Service Funds | 970 | | | | | | | | |
| To Enterprise Funds | 990 | | | | | | | | |
| Total Transfers Out | 9700 | 0.00 | | | | | | | |
| Total Other Financing Sources (Uses) | | 0.00 | | | | | | | |
| Net Change in Fund Balance | | 0.00 | | | | | | | |
| Fund Balance, July 1, 2021 | 2800 | | | | | | | | |
| Adjustments to Fund Balance | 2891 | | | | | | | | |
| <i>Ending Fund Balance:</i> | | | | | | | | | |
| Nonspendable Fund Balance | 2710 | | | | | | | | |
| Restricted Fund Balance | 2720 | | | | | | | | |
| Committed Fund Balance | 2730 | | | | | | | | |
| Assigned Fund Balance | 2740 | | | | | | | | |
| Unassigned Fund Balance | 2750 | | | | | | | | |
| Total Fund Balances, June 30, 2022 | 2700 | 0.00 | | | | | | | |

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

Exhibit K-5
FDOE Page 15
Fund 490

| REVENUES | Account Number | | | | | | | | |
|---|----------------|----------|-------------------|--------------------|-----------------|------------------------|----------------|----------|----------------------|
| <i>Federal Through State and Local:</i> | | | | | | | | | |
| Federal Through Local | 3280 | | | | | | | | |
| Miscellaneous Federal Through State | 3299 | | | | | | | | |
| Total Federal Through State and Local | 3200 | | | | | | | | 0.00 |
| <i>State:</i> | | | | | | | | | |
| Other Miscellaneous State Revenues | 3399 | | | | | | | | |
| <i>Local:</i> | | | | | | | | | |
| Interest on Investments | 3431 | | | | | | | | |
| Gain on Sale of Investments | 3432 | | | | | | | | |
| Net Increase (Decrease) in Fair Value of Investments | 3433 | | | | | | | | |
| Gifts, Grants and Bequests | 3440 | | | | | | | | |
| Other Miscellaneous Local Sources | 3495 | | | | | | | | 11,069,802.01 |
| Total Local | 3400 | | | | | | | | 11,069,802.01 |
| Total Revenues | 3000 | | | | | | | | 11,069,802.01 |
| EXPENDITURES | Account Number | 100 | 200 | 300 | 400 | 500 | 600 | 700 | Totals |
| | | Salaries | Employee Benefits | Purchased Services | Energy Services | Materials and Supplies | Capital Outlay | Other | |
| <i>Current:</i> | | | | | | | | | |
| Instruction | 5000 | | | | | 1,950,890.43 | | | 1,950,890.43 |
| 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 |
| Bond | 7100 | | | | | | | | 0.00 |
| General Administration | 7200 | | | | | | | | 0.00 |
| School Administration | 7300 | | | | | | | | 0.00 |
| Facilities Acquisition and Construction | 7410 | | | | | | | | 0.00 |
| Fiscal Services | 7500 | | | | | | | 5,974.98 | 5,974.98 |
| 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 | | | | | 8,533,769.33 | | | 8,533,769.33 |
| <i>Capital Outlay:</i> | | | | | | | | | |
| Facilities Acquisition and Construction | 7420 | | | | | | | | 0.00 |
| Other Capital Outlay | 9300 | | | | | | 108,625.81 | | 108,625.81 |
| Total Expenditures | | 0.00 | 0.00 | 0.00 | 0.00 | 10,484,659.76 | 108,625.81 | 5,974.98 | 10,599,260.55 |
| Excess (Deficiency) of Revenues over Expenditures | | | | | | | | | 470,541.46 |
| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES | Account Number | | | | | | | | |
| Low Recoveries | 3740 | | | | | | | | 108,625.81 |
| <i>Transfers In:</i> | | | | | | | | | |
| From General Fund | 3610 | | | | | | | | |
| From Debt Service Funds | 3620 | | | | | | | | |
| From Capital Projects Funds | 3630 | | | | | | | | |
| Interfund | 3650 | | | | | | | | |
| From Permanent Funds | 3660 | | | | | | | | |
| From Internal Service Funds | 3670 | | | | | | | | |
| From Enterprise Funds | 3690 | | | | | | | | |
| Total Transfers In | 3600 | | | | | | | | 0.00 |
| <i>Transfers Out: (Function 9700)</i> | | | | | | | | | |
| To General Fund | 910 | | | | | | | | |
| To Debt Service Funds | 920 | | | | | | | | |
| To Capital Projects Funds | 930 | | | | | | | | |
| Interfund | 950 | | | | | | | | |
| To Permanent Funds | 960 | | | | | | | | |
| To Internal Service Funds | 970 | | | | | | | | |
| To Enterprise Funds | 990 | | | | | | | | |
| Total Transfers Out | 9700 | | | | | | | | 0.00 |
| Total Other Financing Sources (Uses) | | | | | | | | | 108,625.81 |
| Net Change in Fund Balance | | | | | | | | | 579,167.27 |
| Fund Balance, July 1, 2021 | 2800 | | | | | | | | 8,857,575.67 |
| Adjustments to Fund Balance | 2891 | | | | | | | | |
| <i>Ending Fund Balance:</i> | | | | | | | | | |
| Nonspendable Fund Balance | 2710 | | | | | | | | 202,791.16 |
| Restricted Fund Balance | 2720 | | | | | | | | 9,233,951.78 |
| Committed Fund Balance | 2730 | | | | | | | | |
| Assigned Fund Balance | 2740 | | | | | | | | |
| Unassigned Fund Balance | 2750 | | | | | | | | |
| Total Fund Balances, June 30, 2022 | 2700 | | | | | | | | 9,436,742.94 |

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

Exhibit K-6
FDOR Page 16
Funds 200

| REVENUES | Account Number | SBE/CORBonds 210 | Special Act Bonds 220 | Sections 1011.14 and 1011.15, F.S., Loans 230 | Motor Vehicle Revenue Bonds 240 | District Bonds 250 | Other Debt Service 290 | ARRA Economic Stimulus Debt Service 299 | Totals |
|---|----------------|---------------------|-----------------------------|---|---------------------------------------|--------------------------|------------------------------|---|----------------|
| <i>Federal:</i> | | | | | | | | | |
| Miscellaneous Federal Direct | 3199 | | | | | | | | 0.00 |
| Miscellaneous Federal Through State | 3299 | | | | | | | | 0.00 |
| <i>State:</i> | | | | | | | | | |
| COARDS Withheld for SBE/CORBonds | 3322 | 6,151.35 | | | | | | | 6,151.35 |
| SBE/CORBond Interest | 3326 | 0.52 | | | | | | | 0.52 |
| Sales Tax Distribution (s. 212.2006)(d6.a., F.S.) | 3341 | | | | | | | | 0.00 |
| Other Miscellaneous State Revenues | 3399 | | | | | | | | 0.00 |
| Total State Sources | 3300 | 6,151.87 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6,151.87 |
| <i>Local:</i> | | | | | | | | | |
| District Debt Service Taxes | 3412 | | | | | | | | 0.00 |
| County Local Sales Tax | 3418 | | | | | | | | 0.00 |
| School District Local Sales Tax | 3419 | | | | | | | | 0.00 |
| Tax Redemptions | 3421 | | | | | | | | 0.00 |
| Payment in Lieu of Taxes | 3422 | | | | | | | | 0.00 |
| Excess Fees | 3423 | | | | | | | | 0.00 |
| Interest on Investments | 3431 | | | | | | 10.52 | | 10.52 |
| Gain on Sale of Investments | 3432 | | | | | | | | 0.00 |
| Net Increase (Decrease) in Fair Value of Investments | 3433 | | | | | | | | 0.00 |
| Gifts, Grants and Bequests | 3440 | | | | | | | | 0.00 |
| Other Miscellaneous Local Sources | 3495 | | | | | | | | 0.00 |
| Impact Fees | 3496 | | | | | | | | 0.00 |
| Refunds of Prior Year's Expenditures | 3497 | | | | | | | | 0.00 |
| Total Local Sources | 3400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 10.52 | 0.00 | 10.52 |
| Total Revenues | 3000 | 6,151.87 | 0.00 | 0.00 | 0.00 | 0.00 | 10.52 | 0.00 | 6,162.39 |
| EXPENDITURES | | | | | | | | | |
| <i>Debt Service (Function 9200)</i> | | | | | | | | | |
| Redemption of Principal | 710 | 6,000.00 | | | | | 2,430,000.00 | | 2,436,000.00 |
| Interest | 720 | 300.00 | | | | | 4,992,601.66 | | 4,992,901.66 |
| Dues and Fees | 730 | 3.89 | | | | | | | 3.89 |
| Other Debt Service | 791 | | | | | | | | 0.00 |
| Total Expenditures | | 6,303.89 | 0.00 | 0.00 | 0.00 | 0.00 | 7,422,601.66 | 0.00 | 7,428,905.55 |
| Excess (Deficiency) of Revenues Over Expenditures | | (152.02) | 0.00 | 0.00 | 0.00 | 0.00 | (7,422,591.14) | 0.00 | (7,422,743.16) |
| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE | Account Number | SBE/CORBonds 210 | Special Act Bonds 220 | Sections 1011.14 and 1011.15, F.S., Loans 230 | Motor Vehicle Revenue Bonds 240 | District Bonds 250 | Other Debt Service 290 | ARRA Economic Stimulus Debt Service 299 | Totals |
| Issuance of Bonds | 3710 | | | | | | | | 0.00 |
| Premium on Sale of Bonds | 3791 | | | | | | | | 0.00 |
| Discount on Sale of Bonds (Function 9299) | 891 | | | | | | | | 0.00 |
| Proceeds of Lease-Purchase Agreements | 3750 | | | | | | | | 0.00 |
| Premium on Lease-Purchase Agreements | 3793 | | | | | | | | 0.00 |
| Discount on Lease-Purchase Agreements (Function 9299) | 893 | | | | | | | | 0.00 |
| Loans | 3720 | | | | | | | | 0.00 |
| Proceeds of Forward Supply Contract | 3760 | | | | | | | | 0.00 |
| Face Value of Refunding Bonds | 3715 | | | | | | | | 0.00 |
| Premium on Refunding Bonds | 3792 | | | | | | | | 0.00 |
| Discount on Refunding Bonds (Function 9299) | 892 | | | | | | | | 0.00 |
| Payments to Refunded Bonds Escrow Agent (Function 9299) | 761 | | | | | | | | 0.00 |
| Refunding Lease-Purchase Agreements | 3715 | | | | | | | | 0.00 |
| Premium on Refunding Lease-Purchase Agreements | 3794 | | | | | | | | 0.00 |
| Discount on Refunding Lease-Purchase Agments (Function 9299) | 894 | | | | | | | | 0.00 |
| Payments to Refunded Lease-Purchase Escrow Agent (Function 9299) | 762 | | | | | | | | 0.00 |
| <i>Transfers In:</i> | | | | | | | | | |
| From General Fund | 3610 | | | | | | | | 0.00 |
| From Capital Projects Funds | 3630 | | | | | | 7,109,765.56 | | 7,109,765.56 |
| 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 | 7,109,765.56 | 0.00 | 7,109,765.56 |
| <i>Transfers Out: (Function 9700)</i> | | | | | | | | | |
| To General Fund | 910 | | | | | | | | 0.00 |
| To Capital Projects Funds | 930 | | | | | | | | 0.00 |
| To Special Revenue Funds | 940 | | | | | | | | 0.00 |
| Interfund | 950 | | | | | | | | 0.00 |
| To Permanent Funds | 960 | | | | | | | | 0.00 |
| To Internal Service Funds | 970 | | | | | | | | 0.00 |
| To Enterprise Funds | 990 | | | | | | | | 0.00 |
| Total Transfers Out | 9700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Other Financing Sources (Uses) | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 7,109,765.56 | 0.00 | 7,109,765.56 |
| Net Change in Fund Balances | | (152.02) | 0.00 | 0.00 | 0.00 | 0.00 | (312,825.58) | 0.00 | (312,977.60) |
| Fund Balance, July 1, 2021 | 2800 | 152.02 | | | | | 335,734.38 | | 335,886.40 |
| Adjustments to Fund Balances | 2891 | | | | | | | | 0.00 |
| <i>Ending Fund Balance:</i> | | | | | | | | | |
| Nonspendable Fund Balance | 2710 | | | | | | | | 0.00 |
| Restricted Fund Balance | 2720 | | | | | | 22,908.80 | | 22,908.80 |
| Committed Fund Balance | 2730 | | | | | | | | 0.00 |
| Assigned Fund Balance | 2740 | | | | | | | | 0.00 |
| Unassigned Fund Balance | 2750 | | | | | | | | 0.00 |
| Total Fund Balances, June 30, 2022 | 2700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 22,908.80 | 0.00 | 22,908.80 |

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

Exhibit K-7
FD0E Page 17
Funds 390

| REVENUES | Account Number | Capital Outlay Bond Issues (COBI) 310 | Special Act Bonds 320 | Sections 1011.14 and 1011.15, F.S., Loans 330 | Public Education Capital Outlay (PECO) 340 | District Bonds 350 | Capital Outlay and Debt Service Program (CO&DS) 360 | Nonvoted Capital Improvement Section 1011.71(2), F.S. 370 | Voted Capital Improvement Fund 380 | Other Capital Projects 390 | ARRA Economic Stimulus Capital Projects 399 | Totals |
|--|-------------------|---|--------------------------|---|--|--------------------------|---|---|---------------------------------------|----------------------------------|---|-----------------|
| <i>Federal:</i> | | | | | | | | | | | | |
| Miscellaneous Federal Direct | 3199 | | | | | | | | | | | 0.00 |
| Miscellaneous Federal Through State | 3299 | | | | | | | | | | | 0.00 |
| <i>State:</i> | | | | | | | | | | | | |
| CO&DS Distributed | 3321 | | | | | | 4,431,691.29 | | | | | 4,431,691.29 |
| Interest on Undistributed CO&DS | 3325 | | | | | | 32,050.00 | | | | | 32,050.00 |
| Sales Tax Distribution (s. 212.20(6)(d)6 a., F.S.) | 3341 | | 223,250.00 | | | | | | | | | 223,250.00 |
| 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 | | | | | | | | | 3,659,018.00 | | 3,659,018.00 |
| Other Miscellaneous State Revenues | 3399 | | | | | | | | | | | 0.00 |
| Total State Sources | 3300 | 0.00 | 223,250.00 | 0.00 | 0.00 | 0.00 | 4,463,741.29 | 0.00 | 0.00 | 3,659,018.00 | 0.00 | 8,346,009.29 |
| <i>Local:</i> | | | | | | | | | | | | |
| District Local Capital Improvement Tax | 3413 | | | | | | | 153,760,631.38 | | | | 153,760,631.38 |
| County Local Sales Tax | 3418 | | | | | | | | | | | 0.00 |
| School District Local Sales Tax | 3419 | | | | | | | | | | | 0.00 |
| Tax Redemptions | 3421 | | | | | | | | | | | 0.00 |
| Payment in Lieu of Taxes | 3422 | | | | | | | | | | | 0.00 |
| Excess Fees | 3423 | | | | | | | | | | | 0.00 |
| Interest on Investments | 3431 | | 1,707.03 | | | | | 1,905,406.07 | | 7,227.79 | | 1,914,340.89 |
| Gain on Sale of Investments | 3432 | | | | | | | | | | | 0.00 |
| Net Increase (Decrease) in Fair Value of Investments | 3433 | | (5,947.46) | | | | 52,931.62 | (6,265,964.22) | | (19,636.31) | | (6,238,616.37) |
| Gifts, Grants and Bequests | 3440 | | | | | | | | | 204,923.65 | | 204,923.65 |
| Other Miscellaneous Local Sources | 3495 | | | | | | | 1,015,098.67 | | 278,120.93 | | 1,293,219.60 |
| Impact Fees | 3496 | | | | | | | | | | | 0.00 |
| Refunds of Prior Year's Expenditures | 3497 | | | | | | | 123,111.49 | | 74,744.00 | | 197,855.49 |
| Total Local Sources | 3400 | 0.00 | (4,240.43) | 0.00 | 0.00 | 0.00 | 52,931.62 | 150,538,283.39 | 0.00 | 545,380.06 | 0.00 | 151,132,354.64 |
| Total Revenues | 3000 | 0.00 | 219,009.57 | 0.00 | 0.00 | 0.00 | 4,516,672.91 | 150,538,283.39 | 0.00 | 4,204,398.06 | 0.00 | 159,478,363.93 |
| EXPENDITURES | | | | | | | | | | | | |
| <i>Capital Outlay: (Function 7400)</i> | | | | | | | | | | | | |
| Library Books | 610 | | | | | | | | | | | 0.00 |
| Audiovisual Materials | 620 | | | | | | | | | | | 0.00 |
| Buildings and Fixed Equipment | 630 | | | | | | | 31,255.53 | | 24,826.27 | | 56,081.80 |
| Furniture, Fixtures and Equipment | 640 | | 30,127.78 | | | | | 15,974,922.69 | | 353,378.84 | | 16,358,429.31 |
| Motor Vehicles (Including Buses) | 650 | | | | | | | 5,256,768.00 | | 4,950.00 | | 5,261,718.00 |
| Land | 660 | | | | | | | 10,600.00 | | | | 10,600.00 |
| Improvements Other Than Buildings | 670 | | 3,500.00 | | | | | 4,612,619.63 | | 10,702.74 | | 4,626,822.37 |
| Remodeling and Renovations | 680 | | | | | | 3,420,623.41 | 107,924,914.34 | | 33,838,557.23 | | 145,184,094.98 |
| Computer Software | 690 | | | | | | | 504,767.70 | | | | 504,767.70 |
| Charter School Local Capital Improvement | 793 | | | | | | | | | | | 0.00 |
| Charter School Capital Outlay Sales Tax | 795 | | | | | | | | | | | 0.00 |
| <i>Debt Service: (Function 9200)</i> | | | | | | | | | | | | |
| Redemption of Principal | 710 | | | | | | | 1,149,289.33 | | 28,656.53 | | 1,177,945.86 |
| Interest | 720 | | | | | | | 59,195.53 | | 143.47 | | 59,339.00 |
| Dues and Fees | 730 | | | | | | 5,094.68 | | | 4,066.45 | | 9,161.13 |
| Other Debt Service | 791 | | | | | | | | | | | 0.00 |
| Total Expenditures | | 0.00 | 33,627.78 | 0.00 | 0.00 | 0.00 | 3,425,718.09 | 135,524,332.75 | 0.00 | 34,265,281.53 | 0.00 | 173,248,960.15 |
| Excess (Deficiency) of Revenues Over Expenditures | | 0.00 | 185,381.79 | 0.00 | 0.00 | 0.00 | 1,090,954.82 | 15,013,950.64 | 0.00 | (30,060,883.47) | 0.00 | (13,770,596.22) |

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

Exhibit K-7
FD0E Page 18
Funds 300

| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE | Account Number | Capital Outlay Bond Issues (COBI) | Special Act Bonds | Sections 1011.14 and 1011.15, F.S., Loans | Public Education Capital Outlay (PECO) | District Bonds | Capital Outlay and Debt Service Program (CO&DS) | Nonvoted Capital Improvement Section 1011.71(2), F.S. | Voted Capital Improvement Funds | Other Capital Projects | ARRA Economic Stimulus Capital Projects | Totals |
|---|-------------------|--------------------------------------|-------------------|--|---|-------------------|--|--|---------------------------------|---------------------------|--|-----------------|
| | | 310 | 320 | 330 | 340 | 350 | 360 | 370 | 380 | 390 | 399 | |
| Issuance of Bonds | 3710 | | | | | | | | | | | 0.00 |
| Premium on Sale of Bonds | 3791 | | | | | | | | | | | 0.00 |
| Discount on Sale of Bonds (Function 9299) | 891 | | | | | | | | | | | 0.00 |
| Proceeds of Lease-Purchase Agreements | 3750 | | | | | | | | | | | 0.00 |
| Premium on Lease-Purchase Agreements | 3793 | | | | | | | | | | | 0.00 |
| Discount on Lease-Purchase Agreements (Function 9299) | 893 | | | | | | | | | | | 0.00 |
| Loans | 3720 | | | | | | | | | | | 0.00 |
| Sale of Capital Assets | 3730 | | | | | | | | | | | 0.00 |
| Loss Recoveries | 3740 | | | | | | | | | | | 0.00 |
| Proceeds of Forward Supply Contract | 3760 | | | | | | | | | | | 0.00 |
| Proceeds from Special Facility Construction Account | 3770 | | | | | | | | | | | 0.00 |
| Transfers In: | | | | | | | | | | | | |
| From General Fund | 3610 | | | | | | | | | | | 0.00 |
| From Debt Service Funds | 3620 | | | | | | | | | | | 0.00 |
| From Special Revenue Funds | 3640 | | | | | | | | | | | 0.00 |
| Interfund | 3650 | | | | | | | | | | | 0.00 |
| From Permanent Funds | 3660 | | | | | | | | | | | 0.00 |
| From Internal Service Funds | 3670 | | | | | | | | | | | 0.00 |
| From Enterprise Funds | 3690 | | | | | | | | | | | 0.00 |
| Total Transfers In | 3600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers Out: (Function 9700) | | | | | | | | | | | | |
| To General Fund | 910 | | (167,950.00) | | | | | (36,991,569.70) | | (3,988,568.24) | | (41,148,087.94) |
| To Debt Service Funds | 920 | | | | | | | (7,014,246.71) | | (95,518.85) | | (7,109,765.56) |
| 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 | (167,950.00) | 0.00 | 0.00 | 0.00 | 0.00 | (44,005,816.41) | 0.00 | (4,084,087.09) | 0.00 | (48,257,853.50) |
| Total Other Financing Sources (Uses) | | 0.00 | (167,950.00) | 0.00 | 0.00 | 0.00 | 0.00 | (44,005,816.41) | 0.00 | (4,084,087.09) | 0.00 | (48,257,853.50) |
| Net Change in Fund Balances | | 0.00 | 17,431.79 | 0.00 | 0.00 | 0.00 | 1,090,954.82 | (28,991,865.77) | 0.00 | (34,144,970.56) | 0.00 | (62,028,449.72) |
| Fund Balance, July 1, 2021 | 2800 | | 63,765.23 | | | | 593,179.19 | 157,670,574.52 | | 53,442,442.18 | | 211,769,961.12 |
| Adjustments to Fund Balances | 2891 | | | | | | | | | | | 0.00 |
| Ending Fund Balance: | | | | | | | | | | | | |
| Nonspendable Fund Balance | 2710 | | | | | | | | | 128,544.48 | | 128,544.48 |
| Restricted Fund Balance | 2720 | | 81,197.02 | | | | 1,684,134.01 | 128,678,708.75 | | 18,838,080.63 | | 149,282,120.41 |
| Committed Fund Balance | 2730 | | | | | | | | | | | 0.00 |
| Assigned Fund Balance | 2740 | | | | | | | | | 330,846.51 | | 330,846.51 |
| Unassigned Fund Balance | 2750 | | | | | | | | | | | 0.00 |
| Total Fund Balances, June 30, 2022 | 2700 | 0.00 | 81,197.02 | 0.00 | 0.00 | 0.00 | 1,684,134.01 | 128,678,708.75 | 0.00 | 19,297,471.62 | 0.00 | 149,741,511.40 |

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

Exhibit K-8
FDOE Page 19
Fund 000

| REVENUES | Account Number | | | | | | | | |
|--|----------------|-----------------|--------------------------|---------------------------|------------------------|-------------------------------|-----------------------|--------------|------------|
| Federal Direct | 3100 | | | | | | | | |
| Federal Through State and Local | 3200 | | | | | | | | |
| State Sources | 3300 | | | | | | | | |
| Local Sources | 3400 | | | | | | | | |
| Total Revenues | 3000 | 0.00 | | | | | | | |
| EXPENDITURES | Account Number | 100 Salaries | 200 Employee Benefits | 300 Purchased Services | 400 Energy Services | 500 Materials and Supplies | 600 Capital Outlay | 700 Other | Totals |
| <i>Current:</i> | | | | | | | | | |
| Instruction | 5000 | | | | | 3,290.73 | | | 3,290.73 |
| Student Support Services | 6100 | | | | | | | | 0.00 |
| Instructional Media Services | 6200 | | | | | | | | 0.00 |
| Instruction and Curriculum Development Services | 6300 | | | | | | | | 0.00 |
| Instructional Staff Training Services | 6400 | | | | | | | | 0.00 |
| Instruction-Related Technology | 6500 | | | | | | | | 0.00 |
| Board | 7100 | | | | | | | | 0.00 |
| General Administration | 7200 | | | | | | | | 0.00 |
| School Administration | 7300 | | | | | | | | 0.00 |
| Facilities Acquisition and Construction | 7410 | | | | | | | | 0.00 |
| Fiscal Services | 7500 | | | | | | | | 0.00 |
| Central Services | 7700 | | | | | | | | 0.00 |
| Student Transportation Services | 7800 | | | | | | | | 0.00 |
| Operation of Plant | 7900 | | | | | | | | 0.00 |
| Maintenance of Plant | 8100 | | | | | | | | 0.00 |
| Administrative Technology Services | 8200 | | | | | | | | 0.00 |
| Community Services | 9100 | | | | | | | | 0.00 |
| <i>Capital Outlay:</i> | | | | | | | | | |
| Facilities Acquisition and Construction | 7420 | | | | | | | | 0.00 |
| Other Capital Outlay | 9300 | | | | | | | | 0.00 |
| <i>Debt Service: (Function 9200)</i> | | | | | | | | | |
| Redemption of Principal | 710 | | | | | | | | 0.00 |
| Interest | 720 | | | | | | | | 0.00 |
| Total Expenditures | | 0.00 | 0.00 | 0.00 | 0.00 | 3,290.73 | 0.00 | 0.00 | 3,290.73 |
| Excess (Deficiency) of Revenues Over Expenditures | | | | | | | | | (3,290.73) |
| 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 | | | (3,290.73) | | | | | | |
| Fund Balance, July 1, 2021 | 2800 | | 151,347.34 | | | | | | |
| Adjustments to Fund Balance | 2891 | | | | | | | | |
| <i>Ending Fund Balance:</i> | | | | | | | | | |
| Nonspendable Fund Balance | 2710 | | 148,056.61 | | | | | | |
| Restricted Fund Balance | 2720 | | | | | | | | |
| Committed Fund Balance | 2730 | | | | | | | | |
| Assigned Fund Balance | 2740 | | | | | | | | |
| Unassigned Fund Balance | 2750 | | | | | | | | |
| Total Fund Balances, June 30, 2022 | 2700 | | 148,056.61 | | | | | | |

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

Exhibit K-9
 FDOE Page 20
Funds 900

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

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

Exhibit K-10
 FDOE Page 21
Funds 700

| INCOME OR (LOSS) | Account Number | Self-Insurance 711 | Self-Insurance 712 | Self-Insurance 713 | Self-Insurance 714 | Self-Insurance 715 | Consortium Programs 731 | Other Internal Service 791 | Totals |
|--|-------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|----------------------------|-------------------------------|----------------|
| OPERATING REVENUES | | | | | | | | | |
| Charges for Services | 3481 | | | | | | | | 0.00 |
| Charges for Sales | 3482 | | | | | | | | 0.00 |
| Premium Revenue | 3484 | 6,448,576.87 | 140,897,144.58 | | | | | | 147,345,721.45 |
| Other Operating Revenues | 3489 | | | | | | | | 0.00 |
| Total Operating Revenues | | 6,448,576.87 | 140,897,144.58 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 147,345,721.45 |
| OPERATING EXPENSES (Function 9900) | | | | | | | | | |
| Salaries | 100 | | | | | | | | 0.00 |
| Employee Benefits | 200 | | 0.00 | | | | | | 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 | 2,865,761.29 | 138,892,721.92 | | | | | | 141,758,483.21 |
| Depreciation and Amortization Expense | 780 | | | | | | | | 0.00 |
| Total Operating Expenses | | 2,865,761.29 | 138,892,721.92 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 141,758,483.21 |
| Operating Income (Loss) | | 3,582,815.58 | 2,004,422.66 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,587,238.24 |
| NONOPERATING REVENUES (EXPENSES) | | | | | | | | | |
| Interest on Investments | 3431 | 131,092.97 | 128,194.42 | | | | | | 259,287.39 |
| Gain on Sale of Investments | 3432 | | | | | | | | 0.00 |
| Net Increase (Decrease) in Fair Value of Investments | 3433 | (397,870.16) | (390,867.29) | | | | | | (788,737.45) |
| Gifts, Grants and Bequests | 3440 | | | | | | | | 0.00 |
| Other Miscellaneous Local Sources | 3495 | 213,616.04 | 3,520,088.23 | | | | | | 3,733,704.27 |
| 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) | | (53,161.15) | 3,257,415.36 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,204,254.21 |
| Income (Loss) Before Operating Transfers | | 3,529,654.43 | 5,261,838.02 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 8,791,492.45 |
| 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 | | 3,529,654.43 | 5,261,838.02 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 8,791,492.45 |
| Net Position, July 1, 2021 | 2880 | (3,086,157.74) | 13,308,899.67 | | | | | | 10,222,741.93 |
| Adjustments to Net Position | 2896 | | | | | | | | 0.00 |
| Net Position, June 30, 2022 | 2780 | 443,496.69 | 18,570,737.69 | | | | | | 19,014,234.38 |

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

Exhibit K-11
FDOE Page 22
Fund 891

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

ESE 348

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

Exhibit K-12
FDOE Page 23
Fund 601

| | Account Number | Governmental Activities Total Balance [1] June 30, 2022 | Business-Type Activities Total Balance [1] June 30, 2022 | Total | Governmental Activities - Debt Principal Payments 2021-22 | Governmental Activities - Principal Due Within One Year 2022-23 | Governmental Activities - Debt Interest Payments 2021-22 | Governmental Activities - Interest Due Within One Year 2022-23 |
|--|-------------------|---|--|----------------|---|---|--|--|
| Notes Payable | 2310 | | | 0.00 | | | | |
| Obligations Under Leases | 2315 | 9,314,547.00 | | 9,314,547.00 | 1,354,303.00 | 1,855,211.00 | 56,330.00 | 15,142.00 |
| Bonds Payable | | | | | | | | |
| SBE/COBI Bonds Payable | 2321 | | | 0.00 | | | | |
| District Bonds Payable | 2322 | | | 0.00 | | | | |
| Special Act Bonds Payable | 2323 | | | 0.00 | | | | |
| Motor Vehicle License Revenue Bonds Payable | 2324 | | | 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 | 97,406,214.14 | | 97,406,214.14 | | | | |
| Lease-Purchase Agreements Payable | | | | | | | | |
| Certificates of Participation (COPS) Payable | 2341 | 131,137,301.89 | | 131,137,301.89 | 2,430,000.00 | 3,400,000.00 | 4,992,601.67 | 5,100,425.00 |
| 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 | 260,411.03 | 0.00 | 8,541.49 | 0.00 |
| Total Lease-Purchase Agreements Payable | 2340 | 131,137,301.89 | 0.00 | 131,137,301.89 | 2,690,411.03 | 3,400,000.00 | 5,001,143.16 | 5,100,425.00 |
| Estimated Liability for Long-Term Claims | 2350 | 24,854,372.00 | | 24,854,372.00 | | | | |
| Net Other Postemployment Benefits Obligation | 2360 | 61,258,742.00 | | 61,258,742.00 | | | | |
| Net Pension Liability | 2365 | 305,861,431.00 | | 305,861,431.00 | | | | |
| Estimated PECO Advance Payable | 2370 | | | 0.00 | | | | |
| Other Long-Term Liabilities | 2380 | | | 0.00 | | | | |
| Derivative Instrument | 2390 | | | 0.00 | | | | |
| Total Long-term Liabilities | | 629,832,608.03 | 0.00 | 629,832,608.03 | 4,044,714.03 | 5,255,211.00 | 5,057,473.16 | 5,115,567.00 |

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

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

Exhibit K-13
FDOE Page 24

| CATEGORICAL PROGRAMS (Revenue Number) [Footnote] | Grant Number | Unexpended June 30, 2021 | Returned To FDOE | Revenues 2021-22 | Expenditures 2021-22 | Flexibility [1] 2021-22 | Unexpended June 30, 2022 |
|--|-----------------|-----------------------------|---------------------|---------------------|-------------------------|----------------------------|-----------------------------|
| Class Size Reduction Operating Funds (3355) | 94740 | | | 96,031,471.00 | 96,031,471.00 | | 0.00 |
| Excellent Teaching Program (3363) | 90570 | | | | | | 0.00 |
| Florida Digital Classrooms (FEFP Earmark) | 98250 | | | 123,520.00 | 123,520.00 | | 0.00 |
| Florida School Recognition Funds (3361) | 92040 | 54,071.56 | | | 32,694.94 | | 21,376.62 |
| Instructional Materials (FEFP Earmark) [2] | 90880 | 3,457,745.26 | | 6,945,150.00 | 4,608,141.95 | | 5,794,753.31 |
| Library Media (FEFP Earmark) [2] | 90881 | 39,976.97 | | 393,535.00 | 433,511.97 | | 0.00 |
| Mental Health Assistance (FEFP Earmark) | 90280 | 834,132.19 | | 3,815,500.00 | 3,789,540.93 | | 860,091.26 |
| Preschool Projects (3372) | 97950 | | | | | | 0.00 |
| Evidence-Based Reading Instruction (FEFP Earmark) [3] | 90800 | 22,658.15 | | 4,138,765.00 | 4,161,423.15 | | 0.00 |
| Safe Schools (FEFP Earmark) [4] | 90803 | | | 6,436,495.00 | 6,436,495.00 | | 0.00 |
| Student Transportation (FEFP Earmark) | 90830 | | | 12,190,648.00 | 12,190,648.00 | | 0.00 |
| Supplemental Academic Instruction (FEFP Earmark) [3] | 91280 | | | 22,711,330.00 | 22,711,330.00 | | 0.00 |
| Teachers Classroom Supply Assistance (FEFP Earmark) | 97580 | 167,435.55 | | 1,834,667.00 | 1,951,524.35 | | 50,578.20 |
| Voluntary Prekindergarten - School Year Program (3371) | 96440 | | | 4,535,807.44 | 4,535,807.44 | | 0.00 |
| Voluntary Prekindergarten - Summer Program (3371) | 96441 | 138,746.46 | | 8,954.98 | 147,701.44 | | 0.00 |

[1] Report the amount of funds transferred from each program to maintain board-specified academic classroom instruction and improve school safety.

[2] Report the Library Media portion of the Instructional Materials allocation on the line "Library Media."

[3] Expenditures for designated low-performing elementary schools should be included in expenditures.

[4] Combine all programs funded from the improve Safe Schools allocation on one line, "Safe Schools."

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

Exhibit K-14
FDOE Page 25

| | Subobject | General Fund 100 | Special Revenue Food Services 410 | Special Revenue Other Federal Programs 420 | Special Revenue - Federal Education Stabilization Fund 440 | Total |
|---|------------|---------------------|---|--|--|---------------|
| UTILITIES AND ENERGY SERVICES EXPENDITURES: | | | | | | |
| Public Utility Services Other than Energy - All Functions | 380 | 5,390,394.69 | 1,563,987.66 | | | 6,954,382.35 |
| Public Utility Services Other than Energy - <i>Functions 7900 & 8100</i> | 380 | 5,390,394.69 | | | | 5,390,394.69 |
| Natural Gas - All Functions | 411 | 787,092.46 | 32,670.17 | | | 819,762.63 |
| Natural Gas - <i>Functions 7900 & 8100</i> | 411 | 787,092.46 | | | | 787,092.46 |
| Bottled Gas - All Functions | 421 | 7,285.21 | | | | 7,285.21 |
| Bottled Gas - <i>Functions 7900 & 8100</i> | 421 | 7,285.21 | | | | 7,285.21 |
| Electricity - All Functions | 430 | 23,197,925.46 | 1,823,194.19 | | | 25,021,119.65 |
| Electricity - <i>Functions 7900 & 8100</i> | 430 | 23,197,925.46 | | | | 23,197,925.46 |
| Heating Oil - All Functions | 440 | | | | | 0.00 |
| Heating Oil - <i>Functions 7900 & 8100</i> | 440 | | | | | 0.00 |
| Gasoline - All Functions | 450 | 588,060.72 | 20,586.14 | 4,098.25 | | 612,745.11 |
| Gasoline - <i>Functions 7900 & 8100</i> | 450 | 495,532.11 | | | | 495,532.11 |
| Diesel Fuel - All Functions | 460 | 1,920,312.31 | 20,506.83 | | | 1,940,819.14 |
| Diesel Fuel - <i>Functions 7900 & 8100</i> | 460 | 81,595.41 | | | | 81,595.41 |
| Other Energy Services - All Functions | 490 | | | | | 0.00 |
| Other Energy Services - <i>Functions 7900 & 8100</i> | 490 | | | | | 0.00 |
| Subtotal - Functions 7900 & 8100 | | 29,959,825.34 | 0.00 | 0.00 | 0.00 | 29,959,825.34 |
| Total - All Functions | | 31,891,070.85 | 3,460,944.99 | 4,098.25 | 0.00 | 35,356,114.09 |
| ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION: (Function 7800 only) | | | | | | |
| Compressed Natural Gas | 412 | | | | | 0.00 |
| Liquefied Petroleum Gas | 422 | 1,252,808.57 | | | | 1,252,808.57 |
| Gasoline | 450 | 46,078.38 | | 4,098.25 | | 50,176.63 |
| Diesel Fuel | 460 | 1,809,757.26 | | | | 1,809,757.26 |
| Oil and Grease | 540 | 130,598.67 | | | | 130,598.67 |
| Total | | 3,239,242.88 | | 4,098.25 | 0.00 | 3,243,341.13 |

| | Subobject | General Fund 100 | Special Revenue Other Federal Programs 420 | Special Revenue - Federal Education Stabilization Fund 440 | Capital Projects Funds 3XX | Total |
|---|-----------|---------------------|--|--|-------------------------------|--------------|
| EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS: | | | | | | |
| Buses | 651 | | | | 4,963,320.00 | 4,963,320.00 |

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

Exhibit K-14
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| TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES | Subobject | General Fund 100 | Special Revenue Funds 410, 420 and 490 | Special Revenue - Federal Education Stabilization Fund 440 | Capital Projects Funds 3XX | Total |
|---|-----------|---------------------|---|--|-------------------------------|---------------|
| <i>Noncapitalized Expenditures:</i> | | | | | | |
| Technology-Related Professional and Technical Services | 319 | 277,796.66 | | | | 277,796.66 |
| Technology-Related Repairs and Maintenance | 359 | 1,509,595.22 | 8,421.00 | 229,308.11 | | 1,747,324.33 |
| Technology-Related Rentals | 369 | 8,106,814.37 | 845,566.54 | 49.91 | | 8,952,430.82 |
| Telephone and Other Data Communication Services | 379 | 2,374,363.32 | 12,231.76 | 21,801.16 | | 2,408,396.24 |
| Other Technology-Related Purchased Services | 399 | 132,926.09 | 13,868.45 | 11,961.09 | | 158,755.63 |
| Technology-Related Materials and Supplies | 5X9 | 1,358,231.69 | 268,354.77 | 253,283.75 | | 1,879,870.21 |
| Technology-Related Library Books | 619 | 95,375.34 | 519.46 | | | 95,894.80 |
| Noncapitalized Computer Hardware | 644 | 972,819.72 | 1,804,617.07 | 332,284.20 | 6,743,925.53 | 9,853,646.52 |
| Technology-Related Noncapitalized Fixtures and Equipment | 649 | 237,990.50 | 90,558.54 | 9,720.60 | 1,150,446.07 | 1,488,715.71 |
| Noncapitalized Software | 692 | 1,869,011.69 | 7,559.00 | 8,000.00 | 313,337.02 | 2,197,907.71 |
| Miscellaneous Technology-Related | 799 | | | | | 0.00 |
| Total | | 16,934,924.60 | 3,051,696.59 | 866,408.82 | 8,207,708.62 | 29,060,738.63 |

| TECHNOLOGY-RELATED EQUIPMENT, COMPUTER HARDWARE AND SOFTWARE* | Subobject | General Fund 100 | Special Revenue Funds 410, 420 and 490 | Special Revenue - Federal Education Stabilization Fund 440 | Capital Projects Funds 3XX | Total |
|--|-----------|---------------------|---|--|-------------------------------|--------------|
| <i>Capitalized Expenditures:</i> | | | | | | |
| Capitalized Computer Hardware and Technology-Related Infrastructure | 643 | 567,029.14 | 240,937.67 | 517,948.75 | 2,671,352.55 | 3,997,268.11 |
| Technology-Related Capitalized Fixtures and Equipment | 648 | 91,932.63 | 17,466.13 | 7,350.00 | 32,450.50 | 149,199.26 |
| Capitalized Software | 691 | 17,169.24 | | 27,472.14 | 191,430.68 | 236,072.06 |
| Total | | 676,131.01 | 258,403.80 | 552,770.89 | 2,895,233.73 | 4,382,539.43 |

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

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

Exhibit K-14
FDOE Page 27

| | Subobject | General Fund 100 | Special Revenue Food Services 410 | Special Revenue Other Federal Programs 420 | Special Revenue - Federal Education Stabilization Fund 440 | Total |
|---|-----------|---------------------|---|--|--|-----------|
| SUBAWARDS FOR INDIRECT COST RATE: | | | | | | |
| <i>Professional and Technical Services:</i> | | | | | | |
| Subawards Under Subagreements - First \$25,000 | 311 | | | 10,000.00 | | 10,000.00 |
| Subawards Under Subagreements - In Excess of \$25,000 | 312 | | | 52,085.00 | | 52,085.00 |
| <i>Other Purchased Services:</i> | | | | | | |
| Subawards Under Subagreements - First \$25,000 | 391 | | | | | 0.00 |
| Subawards Under Subagreements - In Excess of \$25,000 | 392 | | | | | 0.00 |

| | Subobject | Special Revenue Food Services 410 |
|--|-----------|---|
| FOOD SERVICE SUPPLIES SUBOBJECT | | |
| Supplies | 510 | 2,083,624.37 |
| Food | 570 | 16,236,187.51 |
| Donated Foods | 580 | |

| | Subobject | General Fund 100 | Special Revenue Other Federal Programs 420 | Special Revenue - Federal Education Stabilization Fund 440 | Total |
|---|-----------|---------------------|--|--|----------------|
| TEACHER SALARIES | | | | | |
| Basic Programs 101, 102 and 103 (Function 5100) | 120 | 236,739,866.69 | 3,694,086.83 | 20,822,211.07 | 261,256,164.59 |
| Basic Programs 101, 102 and 103 (Function 5100) | 140 | 6,511,426.79 | 387.95 | 842,626.75 | 7,354,441.49 |
| Basic Programs 101, 102 and 103 (Function 5100) | 750 | 150,926.76 | | 13,433.42 | 164,360.18 |
| Total Basic Program Salaries | | 243,402,220.24 | 3,694,474.78 | 21,678,271.24 | 268,774,966.26 |
| Other Programs 130 (ESOL) (Function 5100) | 120 | 10,407,065.11 | 162,391.75 | 915,342.69 | 11,484,799.55 |
| Other Programs 130 (ESOL) (Function 5100) | 140 | 286,241.79 | 17.05 | 37,041.80 | 323,300.64 |
| Other Programs 130 (ESOL) (Function 5100) | 750 | 6,634.73 | | 590.53 | 7,225.26 |
| Total Other Program Salaries | | 10,699,941.63 | 162,408.80 | 952,975.02 | 11,815,325.45 |
| ESE Programs 111, 112, 113, 254 and 255 (Function 5200) | 120 | 70,270,993.37 | 1,171,332.56 | 681,181.29 | 72,123,507.22 |
| ESE Programs 111, 112, 113, 254 and 255 (Function 5200) | 140 | 572,620.02 | | 83,760.00 | 656,380.02 |
| ESE Programs 111, 112, 113, 254 and 255 (Function 5200) | 750 | 7,571.74 | | | 7,571.74 |
| Total ESE Program Salaries | | 70,851,185.13 | 1,171,332.56 | 764,941.29 | 72,787,458.98 |
| Career Program 300 (Function 5300) | 120 | 17,036,869.59 | 152,836.67 | 40,697.66 | 17,230,403.92 |
| Career Program 300 (Function 5300) | 140 | 203,255.00 | 18,983.09 | 31,500.00 | 253,738.09 |
| Career Program 300 (Function 5300) | 750 | 18,950.00 | 79,743.00 | | 98,693.00 |
| Total Career Program Salaries | | 17,259,074.59 | 251,562.76 | 72,197.66 | 17,582,835.01 |
| TOTAL | | 342,212,421.59 | 5,279,778.90 | 23,468,385.21 | 370,960,585.70 |

| | Subobject | General Fund 100 | Special Revenue Other Federal Programs 420 | Special Revenue - Federal Education Stabilization Fund 440 | Total |
|---|-----------|---------------------|--|--|--------------|
| TEXTBOOKS (used for classroom instruction) | | | | | |
| Textbooks (Function 5000) | 520 | 942,161.56 | 0.00 | 5,964,755.38 | 6,906,916.94 |

| | Object | General Fund 100 | Special Revenue Other Federal Programs 420 | Special Revenue - Federal Education Stabilization Fund 440 | Total |
|---|-----------------|---------------------|--|--|----------------|
| EXCEPTIONAL STUDENT EDUCATION (ESE) EXPENDITURES | | | | | |
| Total Program Costs - Programs 111, 112, 113, 254 and 255 (Functions 5000 through 8200, do not include function 7420) | 100 through 700 | 293,773,847.07 | 33,542,124.71 | 20,757,289.67 | 348,073,261.45 |
| Total Direct Costs - Programs 111, 112, 113, 254 and 255 (Function 5000) | 100 through 700 | 219,345,420.09 | 13,551,974.19 | 13,798,179.24 | 246,695,573.52 |
| Student Support Services - Programs 111, 112, 113, 254 and 255 (Function 6100) | 100 through 700 | 6,186,002.68 | 4,044,120.34 | 4,329,839.87 | 14,559,962.89 |
| Instruction Staff Support Services - Programs 111, 112, 113, 254 and 255 (Functions 6200 through 6500) | 100 through 700 | 9,546,530.67 | 14,091,988.26 | 867,054.95 | 24,505,573.88 |
| Student Transportation Support Services - Programs 111, 112, 113, 254 and 255 (Function 7800) | 100 through 700 | 8,488,818.33 | 34,797.52 | 466,999.65 | 8,990,616.50 |

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

Exhibit K-14
FDOE Page 28

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

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

| DISTRIBUTIONS TO CHARTER SCHOOLS (Charter school information is used in federal reporting) | Fund Number | Direct Payment (FEFP) (Subobject 393) | Direct Payment (Non-FEFP) (Subobjects 394 & 794) | Charter School Local Capital Improvement & Capital Outlay Sales Tax (Subobjects 793 & 795) | Amount Withheld for Administration | Payments and Services on Behalf of Charter Schools | Total Amount |
|---|----------------|--|---|---|------------------------------------|---|---------------|
| <i>Expenditures:</i> | | | | | | | |
| General Fund | 100 | 49,552,001.47 | 3,882,020.00 | | 993,246.50 | 26,482.15 | 54,453,750.12 |
| Special Revenue Funds - Food Services | 410 | | 613,078.97 | | | | 613,078.97 |
| Special Revenue Funds - Other Federal Programs | 420 | | | | | | 0.00 |
| Special Revenue Funds - Federal Education Stabilization Fund | 440 | | 3,264,953.99 | | | | 3,264,953.99 |
| Capital Projects Funds | 3XX | | | | | | 0.00 |
| Total Charter School Distributions | | 49,552,001.47 | 7,760,052.96 | 0.00 | 993,246.50 | 26,482.15 | 58,331,783.08 |

| LIFELONG LEARNING (Lifelong Learning expenditures are used in federal reporting) | Account Number | Amount |
|---|----------------|------------|
| <i>Expenditures:</i> | | |
| General Fund | 5900 | 189,656.28 |
| Special Revenue Funds - Other Federal Programs | 5900 | 0.00 |
| Special Revenue Funds - Federal Education Stabilization Fund | 5900 | 0.00 |
| Total | 5900 | 189,656.28 |

| MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting) | Unexpended June 30, 2021 | Earnings 2021-22 | Expenditures 2021-22 | Unexpended June 30, 2022 |
|--|-----------------------------|---------------------|-------------------------|-----------------------------|
| Earnings, Expenditures and Carryforward Amounts: | 11,271,590.51 | 3,600,087.29 | 1,818,602.12 | 13,053,075.68 |
| <i>Expenditure Program or Activity:</i> | | | | |
| Exceptional Student Education | | | 215,219.04 | |
| School Nurses and Health Care Services | | | 911,828.42 | |
| Occupational Therapy, Physical Therapy and Other Therapy Services | | | | |
| ESE Professional and Technical Services | | | | |
| Gifted Student Education | | | | |
| Staff Training and Curriculum Development | | | 620,984.58 | |
| Medicaid Administration and Billing Services | | | | |
| Student Services | | | 13,064.39 | |
| Consultants | | | | |
| Other | | | 57,505.69 | |
| Total Expenditures | | | 1,818,602.12 | |

| GENERAL FUND BALANCE SHEET INFORMATION (This information is used in state reporting) | Fund Number | Amount |
|---|----------------|----------------|
| <i>Balance Sheet Amount, June 30, 2022</i> | | |
| Total Assets and Deferred Outflows of Resources | 100 | 135,100,124.18 |
| Total Liabilities and Deferred Inflows of Resources | 100 | 71,161,811.14 |

| VOLUNTARY PREKINDERGARTEN PROGRAM [1] GENERAL FUND EXPENDITURES | Account Number | 100 | 200 | 300 | 400 | 500 | 600 | 700 | Totals |
|--|----------------|--------------|-------------------|--------------------|-----------------|------------------------|----------------|-------|--------------|
| | | Salaries | Employee Benefits | Purchased Services | Energy Services | Materials and Supplies | Capital Outlay | Other | |
| <i>Current:</i> | | | | | | | | | |
| Prekindergarten | 5500 | 3,525,530.68 | 1,631,370.89 | | | 40,169.69 | | | 5,197,071.26 |
| Student Support Services | 6100 | | | | | | | | 0.00 |
| Instructional Media Services | 6200 | | | | | | | | 0.00 |
| Instruction and Curriculum Development Services | 6300 | 46,534.95 | 12,636.71 | | | | | | 59,171.66 |
| Instructional Staff Training Services | 6400 | 51,156.89 | 9,772.47 | | | | | | 60,929.36 |
| Instruction-Related Technology | 6500 | | | | | | | | 0.00 |
| Board | 7100 | | | | | | | | 0.00 |
| General Administration | 7200 | | | | | | | | 0.00 |
| School Administration | 7300 | | | | | | | | 0.00 |
| Facilities Acquisition and Construction | 7410 | | | | | | | | 0.00 |
| Fiscal Services | 7500 | | | | | | | | 0.00 |
| Food Services | 7600 | | | | | | | | 0.00 |
| Central Services | 7700 | | | | | | | | 0.00 |
| Student Transportation Services | 7800 | | | | | | | | 0.00 |
| Operation of Plant | 7900 | | | | | | | | 0.00 |
| Maintenance of Plant | 8100 | | | | | | | | 0.00 |
| Administrative Technology Services | 8200 | | | | | | | | 0.00 |
| Community Services | 9100 | | | | | | | | 0.00 |
| <i>Capital Outlay:</i> | | | | | | | | | |
| Facilities Acquisition and Construction | 7420 | | | | | | | | 0.00 |
| Other Capital Outlay | 9300 | | | | | | | | 0.00 |
| <i>Debt Service: (Function 9200)</i> | | | | | | | | | |
| Redemption of Principal | 710 | | | | | | | | 0.00 |
| Interest | 720 | | | | | | | | 0.00 |
| Total Expenditures | | 3,623,222.52 | 1,653,780.07 | 0.00 | 0.00 | 40,169.69 | 0.00 | 0.00 | 5,317,172.28 |

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

District School Board of Pinellas County, Florida
Schedule of Expenditures of Federal Awards
for the Fiscal Year Ended June 30, 2022

| Federal Grantor/Pass-Through Grantor/ Program or Cluster | Federal Assistance Listing | Pass - Through Entity Identifying Number | Federal Expenditures |
|--|----------------------------------|--|-------------------------|
| Clustered | | | |
| Child Nutrition Cluster | | | |
| United States Department of Agriculture: | | | |
| Florida Department of Agriculture and Consumer Services: | | | |
| School Breakfast Program | 10.553 | 20002 | 19,575 |
| National School Lunch Program | 10.555 | 20001, 20003 | 5,787,711 |
| Covid-19 National School Lunch Program | 10.555 | COVID-19 | 255,095 |
| Total 10.555 National School Lunch Program | | | 6,042,806 |
| Summer Food Service Program for Children | 10.559 | 19006, 19007, 20006, 20007 | 54,732,823 |
| Total Child Nutrition Cluster | | | 60,795,203 |
| Student Financial Assistance Cluster | | | |
| United States Department of Education: | | | |
| Federal Pell Grant Program | 84.063 | N/A | 3,026,252 |
| Total Student Financial Assistance Cluster | | | 3,026,252 |
| Special Education Cluster | | | |
| United States Department of Education: | | | |
| Florida Department of Education | | | |
| Special Education Grants to States | 84.027 | 262, 263 | 28,203,567 |
| Special Education Preschool Grants: | 84.173 | 267 | 651,253 |
| Total Special Education Cluster | | | 28,854,820 |
| Child Care and Development Fund Cluster | | | |
| United States Department of Health and Human Services: | | | |
| Florida Department of Children and Families | | | |
| Child Care and Development Block Grant | 93.575 | LC938 | 58,630 |
| Total Child Care and Development Fund Cluster | | | 58,630 |
| Not Clustered | | | |
| United States Department of Agriculture | | | |
| Florida Department of Health: | | | |
| Child and Adult Care Food Program | 10.558 | 4214 | 1,895,300 |
| Farm to School Grant Program | 10.575 | N/A | 20,232 |
| Total United States Department of Agriculture | | | 1,915,532 |
| United States Department of Defense | | | |
| Army Junior Reserve Officers Training Corps | 12.UNK | N/A | 269,917 |
| Navy Junior Reserve Officers Training Corps | 12.UNK | N/A | 91,687 |
| Marine Junior Reserve Officers Training Corps | 12.UNK | N/A | 70,857 |
| Coast Guard Junior Reserve Officers Training Corps | 12.UNK | N/A | 42,491 |
| Total United States Department of Defense | | | 474,952 |
| United States Department of Justice | | | |
| County of Pinellas | | | |
| STOP School Violence | 16.839 | N/A | 310,970 |
| Total STOP School Violence | | | 310,970 |
| Total United States Department of Justice | | | 310,970 |
| United States Department of Education | | | |
| School Safety National Activities | 84.184 | N/A | 695,252 |
| Javits Gifted and Talented Students Education | 84.206 | N/A | 475,977 |
| Education Stabilization Fund | 84.425 | | |
| Pinellas Technical College - Clearwater Campus CARES Institutional Funds | 84.425F | N/A | 567,042 |
| Pinellas Technical College - St. Petersburg Campus CARES Institutional Funds | 84.425F | N/A | 986,632 |
| Total Education Stabilization Fund | | | 1,553,674 |
| Florida Department of Education: | | | |
| Adult Education - Basic Grants to States | 84.002 | 191, 193 | 1,165,480 |
| Title I Grants to Local Educational Agencies | 84.010 | 126, 212, 223, 226 | 25,536,903 |
| Career and Technical Education - Basic Grants to States | 84.048 | 161 | 1,796,963 |
| Education for Homeless Children and Youth | 84.196 | 127 | 137,634 |
| Charter Schools | 84.282 | 298 | 484,687 |
| Twenty-First Century Community Learning Centers | 84.287 | 244 | 1,150,092 |
| Florida Gulf Coast University: | | | |
| Special Education - State Personnel Development | 84.323 | 20000-19060-PCS- | 16,611 |
| Putnam County District School Board: | | | |
| Special Education - State Personnel Development | 84.323 | 0750-19-001-71720, 0750-20-001-71721 | 553,503 |
| Total Special Education - State Personnel Development | | | 570,114 |
| English Language Acquisition State Grants | 84.365 | 102 | 1,185,517 |
| Supporting Effective Instruction State Grants | 84.367 | 224 | 3,466,935 |
| School Improvement Grants | 84.377 | 126 | 232,054 |
| Student Support and Academic Enrichment Program | 84.424 | 241 | 2,097,745 |
| Coronavirus Aid Relief, and Economic Security (CARES) | 84.425 | | |
| CARES Act Governor's Emergency Education Relief (GEER) | 84.425C | 123 | 118,712 |
| CARES Elementary and Secondary School Emergency Relief Fund (ESSER) | 84.425D | 124 | 38,803,846 |
| CARES Elementary and Secondary School Emergency Relief Fund (ESSER) | 84.425U | 121 | 50,289,164 |
| ARP Homeless Children and Youth | 84.425W | N/A | 17,541 |
| Total United States Department of Education | | | 129,778,290 |

District School Board of Pinellas County, Florida
Schedule of Expenditures of Federal Awards
for the Fiscal Year Ended June 30, 2022

United States Department of Health and Human Services

Florida Department of Education:

Substance Abuse and Mental Health Services Projects of

Regional and National Significance

COVID-19 Provider Relief Fund

93.243

502

28,107

93.498

COVID-19

163,856

Total United States Department of Health and Human Services

191,963

Total Expenditures of Federal Awards

225,406,614

- Notes: (1) Basis of Presentation. The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the Federal award activity of the Pinellas County District School Board under programs of the Federal Government for the fiscal year ended June 30, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the District.
- (2) Summary of Significant Accounting Policies. Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following as applicable, either the cost principles in Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* or the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.
- (3) Indirect Cost Rate. The District has not elected to use the 10 percent de minimis cost rate allowed under the Uniform Guidance.
- (4) Noncash Assistance:
- (A) National School Lunch Program – Includes \$4,796,616 of donated food used during the fiscal year. Donated foods are valued at fair value as determined at the time of donation.

Projected Fund Balance

| Preclosing Fund Balance Projection | Amount |
|--|-------------------------|
| <i>Fund Balance Projection for FY2021-22 in May 2022</i> | 143.5 million |
| <i>Changes to fund balance projection</i> | |
| • One-Time Additional Pay | (\$23.4 million) |
| • ESSER II | \$10.8 million |
| • ESSER III | \$56.8 million |
| <i>Projected Fund Balance as of June 30, 2022 Preclosing</i> | \$187.7 million* |

*Total fund balance of \$187.7 million meets the 3% requirement for assigned and unassigned fund balance.

ESSER II

| ESSER II | Amount |
|--|-----------------------|
| <i>FY2021-22 Movement of Eligible Expenditures to ESSER II</i> | |
| Employee Covid-19 Response Fund (ECRF – Sick Time) | \$2.4 million |
| Reclassification of Nurses Salaries | \$6.3 million |
| Reclassification of Speech Language Contracts | \$2.1 million |
| Pending/Reclassification of PPE expenditures - \$3.5 million | <u>Pending</u> |
| <i>Total Movement of Eligible Expenditures ESSER III</i> | \$10.8 million |

ESSER III

| ESSER III | Amount |
|---|-----------------------|
| <i>FY2021-22 Movement of Eligible Expenditures to ESSER III</i> | |
| Reclassification of Nurses Salaries | \$6.2 million |
| Reclassification of Counselor Salaries | \$11.6 million |
| Reclassification of Psychologist Salaries | \$28.4 million |
| Reclassification of Social Worker Salaries | \$10.5 million |
| Pending/Reclassification of Nurses, Counselors, Psych and Social Worker's Salaries - \$15.5 million | <u>Pending</u> |
| Pending/Reclassification for FY2021-22 Art, Music & PE Salaries - \$27.9 million | <u>Pending</u> |
| <i>Total Movement of Eligible Expenditures ESSER III</i> | \$56.8 million |

| Job Code | Job Code Description | Sum of Allocation 8/24/2022 | Sum of Unfilled 8/24/2022 | Sum of Adjust +/- | Potential Vacancies | Sum of Allocation 11/28/2022 | Sum of Unfilled 11/28/2022 | Sum of Allocation 11/29/2021 | Sum of Unfilled 11/29/2021 |
|----------|---------------------------------|--------------------------------|------------------------------|-------------------|---------------------|---------------------------------|-------------------------------|---------------------------------|-------------------------------|
| 10800 | Academy Of Journalism | 1.51 | 0.00 | 0.00 | 0.00 | 1.51 | 0.00 | 1.33 | 0.00 |
| 10530 | Access Points | 368.02 | 61.78 | -30.00 | 31.78 | 391.68 | 49.12 | 415.52 | 49.32 |
| 10392 | Agribusiness, High OJT | 0.99 | 0.00 | 0.00 | 0.00 | 0.99 | 0.00 | 0.83 | 0.00 |
| 10390 | Agribusiness, Mid | 20.49 | 0.16 | 0.00 | 0.16 | 22.49 | 2.16 | 20.67 | 0.00 |
| 10388 | Agribusiness, High or Post High | 17.14 | 0.34 | -0.32 | 0.02 | 19.16 | 1.51 | 20.51 | 1.52 |
| 10393 | Agriscience, Lead Tchr | 16.04 | 0.66 | -0.17 | 0.49 | 15.87 | 0.16 | 15.87 | 0.00 |
| 10456 | Alternative Ed | 1.50 | 0.00 | 0.00 | 0.00 | 23.50 | 0.00 | 23.50 | 2.00 |
| 10535 | Amer Sign Language | 11.69 | -0.15 | 0.15 | 0.00 | 10.84 | 0.00 | 13.34 | 1.51 |
| 10459 | Art | 232.10 | 15.67 | -1.14 | 14.53 | 232.89 | 7.38 | 233.14 | 11.53 |
| 10618 | Astronomy | 4.96 | 0.68 | -0.17 | 0.51 | 4.96 | 0.01 | 5.62 | 0.16 |
| 10469 | ATOSS | 6.00 | 1.00 | | 1.00 | 6.00 | 2.00 | 6.00 | 1.00 |
| 10806 | Auto Collision Repair | 1.00 | 0.00 | 0.00 | 0.00 | 1.00 | 0.00 | 1.00 | 0.00 |
| 10802 | Automotive Techgy | 7.33 | 1.00 | -1.00 | 0.00 | 10.99 | 0.00 | 11.82 | 0.00 |
| 10471 | AVID Academic Teacher | 84.21 | 11.47 | -0.99 | 10.48 | 83.22 | 9.13 | 83.58 | 3.21 |
| 10685 | Barbering | 2.00 | 0.00 | 0.00 | 0.00 | 3.00 | 0.00 | 4.00 | 0.00 |
| 10533 | Behavior Support | 76.00 | 14.31 | -3.00 | 11.31 | 102.00 | 24.68 | 103.16 | 21.50 |
| 10619 | Biology | 196.71 | 9.44 | -1.68 | 7.76 | 193.86 | 8.31 | 194.66 | 5.29 |
| 10810 | Building Construction Techgy | 1.00 | 0.00 | 0.00 | 0.00 | 2.00 | 0.00 | 2.33 | 0.17 |
| 10670 | Business Technology | 129.49 | 12.11 | -1.44 | 10.67 | 133.66 | 5.92 | 134.15 | 8.23 |
| 10660 | Business Technology OJT | 1.99 | 0.50 | 0.00 | 0.50 | 1.99 | 0.34 | 1.82 | 0.33 |
| 10621 | Chemistry | 86.92 | 6.56 | -1.96 | 4.60 | 82.51 | 4.49 | 89.58 | 3.57 |
| 10547 | Chinese | 1.00 | 0.00 | -1.00 | -1.00 | | 0.00 | 1.00 | 0.00 |
| 10582 | Coach, Reading | 129.21 | 23.18 | -3.50 | 19.68 | 121.55 | 14.19 | 122.18 | 15.50 |
| 10559 | Coach, Student Success | 53.50 | 6.84 | 1.00 | 7.84 | 57.66 | 9.66 | 46.50 | 2.67 |
| 10813 | Commercial Art Techgy | 2.32 | 0.00 | 0.00 | 0.00 | 2.32 | 0.00 | 2.32 | 0.00 |
| 10623 | Comprehensive Science | 256.69 | 34.03 | -8.66 | 25.37 | 247.52 | 15.06 | 261.76 | 18.25 |
| 10470 | Computer Ed | 4.82 | 0.34 | -0.01 | 0.33 | 4.32 | 0.01 | 9.82 | 6.17 |
| 10816 | Computer Electronics Techgy | 1.16 | 1.16 | -0.16 | 1.00 | 2.00 | 0.00 | 3.16 | 1.00 |
| 10684 | Cosmetology | 10.64 | 0.00 | -0.16 | -0.16 | 12.48 | -0.16 | 12.32 | 0.00 |
| 10305 | Counselor, Elem School | 172.00 | 20.00 | | 20.00 | 168.00 | 21.00 | 176.00 | 25.00 |
| 10309 | Counselor, High School | 167.00 | 6.56 | 0.00 | 6.56 | 172.00 | 4.28 | 174.20 | 16.20 |
| 10303 | Counselor, Mid School | 109.50 | 6.84 | | 6.84 | 108.82 | 6.04 | 113.00 | 9.00 |
| 10673 | Criminal Justice | 9.33 | 1.68 | -0.17 | 1.51 | 9.16 | 0.00 | 10.84 | 0.16 |
| 10473 | Critical Thinking | 9.55 | 0.81 | -0.17 | 0.64 | 10.40 | 1.35 | 6.25 | 0.00 |
| 10477 | Dance | 8.50 | 1.00 | 0.00 | 1.00 | 8.50 | 1.00 | 8.50 | 0.00 |
| 10663 | Diversified OJT | 4.16 | 0.16 | -0.01 | 0.15 | 4.15 | 0.00 | 3.19 | 0.00 |
| 10817 | Drafting | 2.34 | 0.02 | -0.02 | 0.00 | 4.32 | 0.00 | 4.34 | 0.02 |
| 10480 | Drama | 23.55 | 1.25 | 0.33 | 1.58 | 23.70 | 0.40 | 22.90 | 1.65 |
| 10481 | Driver Education | 25.62 | -0.01 | 0.18 | 0.17 | 25.65 | 0.17 | 23.33 | 1.42 |
| 10625 | Earth Space Science | 13.53 | 0.69 | -1.03 | -0.34 | 14.32 | -0.02 | 20.85 | 0.85 |
| 10574 | English | 687.97 | 53.66 | -21.24 | 32.42 | 670.63 | 41.39 | 701.76 | 40.35 |
| 10536 | ESOL | 48.17 | 6.71 | -0.14 | 6.57 | 51.18 | 4.03 | 51.58 | 6.80 |
| 10550 | ESOL Resource | 151.34 | 15.70 | -2.65 | 13.05 | 151.20 | 20.10 | 136.93 | 11.12 |
| 10664 | Family Cons Science | 88.50 | 8.66 | -0.82 | 7.84 | 91.50 | 8.82 | 90.79 | 2.90 |
| 11008 | First Responder | 5.00 | 4.00 | | 4.00 | | 0.00 | | |
| 10620 | Forensic Science | 16.84 | 3.00 | 0.01 | 3.01 | 16.85 | 1.68 | 16.67 | 0.68 |
| 10538 | French | 19.54 | 0.49 | -0.18 | 0.31 | 19.20 | 0.00 | 20.72 | 2.00 |
| 10540 | German | 1.00 | 0.00 | 0.00 | 0.00 | 1.00 | 0.00 | 1.00 | 0.00 |
| 10657 | Gifted, Elem | 218.00 | 14.00 | 0.50 | 14.50 | 214.50 | 19.00 | 213.50 | 19.50 |
| 10658 | Gifted, Math | 34.64 | 4.79 | -1.69 | 3.10 | 33.27 | 3.98 | 35.90 | 0.62 |
| 10659 | Gifted, Science | 17.98 | 1.84 | -0.50 | 1.34 | 17.16 | 1.50 | 18.15 | 0.83 |
| 10651 | Grade 1 | 754.25 | 44.00 | -41.00 | 3.00 | 722.25 | 22.00 | 751.25 | 30.00 |

| | | | | | | | | | | | |
|-------|-------------------------------|--------|--------|--------|--------|--|--------|--------|--|--------|--------|
| 10652 | Grade 2 | 753.25 | 40.00 | -56.00 | -16.00 | | 701.25 | 11.00 | | 767.25 | 21.00 |
| 10653 | Grade 3 | 803.25 | 67.50 | -33.00 | 34.50 | | 770.25 | 37.00 | | 823.25 | 29.00 |
| 10654 | Grade 4 | 682.00 | 64.00 | -44.50 | 19.50 | | 639.50 | 27.50 | | 663.50 | 15.50 |
| 10655 | Grade 5 | 666.50 | 62.00 | -36.50 | 25.50 | | 627.00 | 24.50 | | 707.50 | 39.50 |
| 10567 | Headstart Teacher | 92.00 | 6.00 | | 6.00 | | 92.00 | 5.00 | | 90.00 | 5.74 |
| 10668 | Health Sci | 14.81 | 1.66 | -1.15 | 0.51 | | 24.00 | 3.00 | | 24.65 | 0.00 |
| 10502 | Hearing Impaired | 2.00 | 2.00 | | 2.00 | | 6.00 | 2.00 | | 6.00 | 2.00 |
| 10821 | Heavy Duty Truck And Bus Mech | 1.00 | 0.00 | 0.00 | 0.00 | | 2.00 | 0.00 | | 2.00 | 0.00 |
| 10636 | History | 5.82 | 1.00 | -1.00 | 0.00 | | 4.82 | 2.00 | | 5.82 | 0.00 |
| 10671 | Industrial Ed | 24.05 | -0.12 | 0.27 | 0.15 | | 29.98 | 2.17 | | 30.20 | 1.85 |
| 10569 | In-School Suspension | 28.81 | 7.99 | | 7.99 | | 27.47 | 2.56 | | 24.85 | 1.79 |
| 10542 | Italian | 1.00 | 0.00 | 0.00 | 0.00 | | 1.00 | 0.00 | | 1.00 | 0.00 |
| 10579 | Journalism | 11.13 | 0.16 | 0.33 | 0.49 | | 11.46 | 1.32 | | 12.78 | 0.66 |
| 10602 | Kindergarten | 705.75 | 51.00 | -40.00 | 11.00 | | 664.25 | 24.00 | | 732.25 | 40.00 |
| 10544 | Latin | 3.34 | 0.80 | -1.00 | -0.20 | | 2.34 | 0.00 | | 3.00 | 0.00 |
| 10343 | Lead Teacher | 44.66 | 3.51 | | 3.51 | | 44.66 | 3.50 | | 33.68 | 2.34 |
| 10690 | Leadership Skills | 4.09 | 0.17 | -0.17 | 0.00 | | 3.92 | 0.16 | | 4.11 | 0.01 |
| 10675 | Marketing | 9.67 | 1.66 | -0.83 | 0.83 | | 9.84 | 0.16 | | 11.83 | 0.00 |
| 10676 | Marketing OJT | 1.33 | 0.16 | -0.33 | -0.17 | | 1.00 | 0.00 | | 1.17 | 0.00 |
| 10587 | Math | 683.15 | 36.68 | -25.84 | 10.84 | | 656.34 | 32.19 | | 702.30 | 24.39 |
| 10571 | Music | 336.19 | 23.90 | -2.63 | 21.27 | | 338.92 | 17.72 | | 327.83 | 10.33 |
| 10572 | Music - Strings | 12.68 | 2.02 | -0.50 | 1.52 | | 12.18 | 1.35 | | 12.00 | 0.84 |
| 10611 | Peer Counseling | 3.81 | 2.34 | 0.17 | 2.51 | | 3.98 | 0.67 | | 8.33 | 2.37 |
| 10612 | Physical Education | 488.19 | 15.74 | -2.57 | 13.17 | | 496.34 | 17.74 | | 483.97 | 10.21 |
| 10616 | Physical Science | 36.97 | 2.98 | -1.15 | 1.83 | | 37.17 | 2.01 | | 40.06 | 1.42 |
| 10629 | Physics | 38.92 | 4.36 | -3.82 | 0.54 | | 34.08 | 0.73 | | 33.18 | 0.15 |
| 10545 | Portuguese | 0.67 | 0.34 | 0.00 | 0.34 | | 0.67 | 0.00 | | 0.33 | 0.00 |
| 10688 | Practical Arts Gen | 0.34 | 0.00 | 0.00 | 0.00 | | 0.34 | 0.00 | | 0.34 | 0.00 |
| 10534 | Pre-K ESE | 219.00 | 20.00 | 1.00 | 21.00 | | 223.00 | 16.00 | | 219.00 | 9.00 |
| 10614 | Pre-Kindergarten | 22.00 | 2.00 | | 2.00 | | 22.00 | 1.00 | | 14.00 | 1.00 |
| 10643 | Psychology | 1.00 | 0.00 | 0.00 | 0.00 | | 1.00 | 0.00 | | 1.00 | 0.80 |
| 10580 | Reading | 331.09 | 51.29 | -19.58 | 31.71 | | 313.06 | 32.16 | | 357.34 | 28.73 |
| 19214 | Res Tchr, Climate & Culture | 28.00 | 2.00 | | 2.00 | | 27.29 | 4.29 | | 28.00 | 3.16 |
| 12081 | Res Tchr, Site | 43.68 | 10.33 | -1.50 | 8.83 | | 51.33 | 12.66 | | 45.04 | 11.72 |
| 12094 | Res Tchr, Site, Behvr Spec | 5.00 | 0.00 | | 0.00 | | 8.00 | 2.00 | | | |
| 12091 | Res Tchr, Site, Math | 121.53 | 27.19 | -1.50 | 25.69 | | 109.20 | 8.03 | | 109.68 | 12.00 |
| 12090 | Res Tchr, Site, Reading | 63.00 | 11.83 | -0.50 | 11.33 | | 44.00 | 5.00 | | 58.83 | 8.33 |
| 12084 | Res Tchr, Site, RTI T1 | 51.50 | 6.17 | -1.50 | 4.67 | | 52.00 | 3.00 | | 54.83 | 6.00 |
| 12093 | Res Tchr, Site, Science | 24.34 | 7.00 | -1.50 | 5.50 | | 24.20 | 3.00 | | 20.68 | 1.16 |
| 12095 | Res Tchr, Site, Tech | 2.50 | 1.00 | | 1.00 | | 1.50 | 0.00 | | 1.50 | 0.00 |
| 12092 | Res Tchr, Site, Writing | 17.15 | 5.50 | -2.00 | 3.50 | | 14.65 | 2.33 | | 15.16 | 1.66 |
| 10615 | Research | 64.27 | 9.21 | -1.66 | 7.55 | | 62.61 | 4.35 | | 60.76 | 2.36 |
| 10376 | ROTC Military Pay | 66.85 | 1.01 | | 1.01 | | 66.85 | 1.01 | | 66.85 | 0.17 |
| 10331 | School Psychologist | 110.00 | 17.50 | 1.60 | 19.10 | | 117.60 | 13.40 | | 134.00 | 18.20 |
| 10710 | School Social Worker | 191.80 | 15.60 | 0.40 | 16.00 | | 205.50 | 12.10 | | 202.00 | 6.20 |
| 10516 | SLH | 246.40 | 68.40 | -2.70 | 65.70 | | 250.00 | 67.10 | | 250.58 | 51.05 |
| 10645 | Social Studies | 375.18 | 7.53 | -4.66 | 2.87 | | 368.17 | 6.20 | | 382.05 | 0.89 |
| 10639 | Social Studies, Mid Grades | 301.20 | 8.65 | -3.47 | 5.18 | | 301.02 | 8.79 | | 313.60 | 14.78 |
| 10548 | Spanish | 171.96 | 4.05 | -6.99 | -2.94 | | 164.14 | 4.39 | | 171.56 | 6.07 |
| 10397 | Spec, ESE | 140.34 | 9.51 | 0.00 | 9.51 | | 153.84 | 14.77 | | 149.35 | 14.02 |
| 10324 | Spec, Media | 221.00 | 0.00 | | 0.00 | | 225.00 | 4.00 | | 224.00 | 6.00 |
| 10358 | Spec, Parent Involvement | 3.00 | 1.00 | | 1.00 | | | 0.00 | | | |
| 12083 | Teacher Leader | 12.00 | 3.33 | | 3.33 | | 12.50 | 5.50 | | 16.00 | 2.00 |
| 19056 | Teacher Talent Developers | 21.00 | 2.00 | -1.00 | 1.00 | | 20.00 | 0.50 | | 21.50 | 0.50 |
| 10681 | Technology Education | 29.55 | 4.68 | -0.84 | 3.84 | | 27.87 | 3.00 | | 33.38 | 3.19 |
| 10531 | VE | 967.53 | 132.33 | -12.97 | 119.36 | | 985.56 | 120.86 | | 966.89 | 107.23 |
| 10682 | Voc Tchr Asst | 1.00 | 0.00 | 0.00 | 0.00 | | 1.00 | 0.00 | | 1.00 | 0.00 |

| | | | | | | | | | | | |
|-------|--------------------|----------|---------|---------|--------|--|----------|--------|--|----------|--------|
| 10805 | Welding Technology | 2.16 | 0.00 | 0.00 | 0.00 | | 4.32 | 0.00 | | 4.16 | 0.00 |
| | | | | | | | | | | | |
| | | 13625.14 | 1223.88 | -432.40 | 791.48 | | 13429.69 | 884.40 | | 13919.05 | 847.35 |

SDHC Expenditures by Year and Fund

Function 6100 - Student Support Services
Object 100 - Salaries

| Year | 100 - General Fund | 431 - State Fiscal Stabilization Funds | 432 - Targeted ARRA Stimulus Funds | 433 - Other ARRA Stimulus Grants | 434 - Special Revenue Fund - Race to the Top | 435 - Special Revenue Fund- Education Jobs Act | 441 - Elementary and Secondary School Emergency Relief (ESSER) | 442 - Other CARES Act Relief (Including GEER) | 443 - Elementary and Secondary School Emergency Relief II (ESSER II) | 444 - Other CRRSA Act Relief (Including GEER II) | 445 - Elementary and Secondary School Emergency Relief III (ESSER III) | 446 - Other American Rescue Plan Act Relief | Grand Total |
|---------|--------------------|--|------------------------------------|----------------------------------|--|--|--|---|--|--|--|---|-------------|
| 2007-08 | 48,604,900 | | | | | | | | | | | | 48,604,900 |
| 2008-09 | 47,854,732 | | | | | | | | | | | | 47,854,732 |
| 2009-10 | 36,498,007 | 8,403,562 | 1,216,048 | 18,065 | | | | | | | | | 46,135,682 |
| 2010-11 | 43,513,169 | | 1,494,695 | 541 | | 1,587,307 | | | | | | | 46,595,713 |
| 2011-12 | 44,720,492 | | 85,165 | | | | | | | | | | 44,805,657 |
| 2012-13 | 45,246,485 | | 134,880 | | 108,815 | | | | | | | | 45,490,180 |
| 2013-14 | 47,556,610 | | | | | | | | | | | | 47,556,610 |
| 2014-15 | 50,731,739 | | | | | | | | | | | | 50,731,739 |
| 2015-16 | 50,993,590 | | | | | | | | | | | | 50,993,590 |
| 2016-17 | 51,421,503 | | | | | | | | | | | | 51,421,503 |
| 2017-18 | 53,328,351 | | | | | | | | | | | | 53,328,351 |
| 2018-19 | 59,008,543 | | | | | | | | | | | | 59,008,543 |
| 2019-20 | 64,779,313 | | | | | | | | | | | | 64,779,313 |
| 2020-21 | 56,414,896 | | | | | | 75,244 | 153,432 | 8,246,516 | | | | 64,890,089 |
| 2021-22 | 16,327,770 | | | | | | | | 6,458,428 | 23,076 | 42,998,080 | | 65,807,354 |
| 2022-23 | 67,223,999 | | | | | | 14,755 | | 174,528 | | 103,881,463 | 15,040 | 171,309,785 |

SDHC Expenditures by Year and Fund

Function 6100 - Student Support Services
Object 200 - Employee Benefits

| Year | 100 - General Fund | 431 - State Fiscal Stabilization Funds | 432 - Targeted ARRA Stimulus Funds | 433 - Other ARRA Stimulus Grants | 434 - Special Revenue Fund - Race to the Top | 435 - Special Revenue Fund- Education Jobs Act | 441 - Elementary and Secondary School Emergency Relief (ESSER) | 442 - Other CARES Act Relief (Including GEER) | 443 - Elementary and Secondary School Emergency Relief II (ESSER II) | 444 - Other CRRSA Act Relief (Including GEER II) | 445 - Elementary and Secondary School Emergency Relief III (ESSER III) | 446 - Other American Rescue Plan Act Relief | Grand Total |
|---------|--------------------|--|------------------------------------|----------------------------------|--|--|--|---|--|--|--|---|-------------|
| 2007-08 | 13,311,074 | | | | | | | | | | | | 13,311,074 |
| 2008-09 | 12,959,371 | | | | | | | | | | | | 12,959,371 |
| 2009-10 | 9,984,949 | 2,352,834 | 306,097 | 4,877 | | | | | | | | | 12,648,757 |
| 2010-11 | 12,424,954 | | 376,520 | 243 | | 507,848 | | | | | | | 13,309,565 |
| 2011-12 | 10,120,345 | | 11,555 | | | | | | | | | | 10,131,900 |
| 2012-13 | 10,152,160 | | 23,814 | | 19,711 | | | | | | | | 10,195,686 |
| 2013-14 | 11,588,096 | | | | | | | | | | | | 11,588,096 |
| 2014-15 | 12,675,154 | | | | | | | | | | | | 12,675,154 |
| 2015-16 | 13,046,037 | | | | | | | | | | | | 13,046,037 |
| 2016-17 | 13,701,819 | | | | | | | | | | | | 13,701,819 |
| 2017-18 | 14,808,393 | | | | | | | | | | | | 14,808,393 |
| 2018-19 | 16,438,387 | | | | | | | | | | | | 16,438,387 |
| 2019-20 | 18,622,026 | | | | | | | | | | | | 18,622,026 |
| 2020-21 | 17,506,192 | | | | | | 9,347 | 27,801 | 2,075,686 | | | | 19,619,025 |
| 2021-22 | 4,672,299 | | | | | | | 0 | 1,940,516 | 4,576 | 13,525,148 | | 20,142,539 |
| 2022-23 | 20,813,888 | | | | | | | | 194,742 | | 41,494,414 | 2,855 | 62,505,898 |

**MIAMI-DADE COUNTY
DISTRICT SCHOOL BOARD**

Operational Audit



STATE OF FLORIDA
AUDITOR GENERAL
DAVID W. MARTIN, CPA

BOARD MEMBERS AND SUPERINTENDENT

Board members and the Superintendent who served during the 2011-12 fiscal year are listed below:

| | <u>District No.</u> |
|-------------------------------------|---------------------|
| Dr. Wilbert "Tee" Holloway | 1 |
| Dr. Dorothy Bendross-Mindingall | 2 |
| Dr. Martin S. Karp | 3 |
| Ms. Perla Tabares Hantman, Chair | 4 |
| Mr. Renier Diaz de la Portilla | 5 |
| Ms. Raquel A. Regalado | 6 |
| Mr. Carlos L. Curbelo | 7 |
| Dr. Marta Perez | 8 |
| Dr. Lawrence S. Feldman, Vice Chair | 9 |

Mr. Alberto M. Carvalho, Superintendent

The audit team leader was Agustin Silva, CPA, and the audit was supervised by Ramon A. Gonzalez, CPA. Please address inquiries regarding this report to Gregory L. Centers, CPA, Audit Manager, by e-mail at gregcenters@aud.state.fl.us or by telephone at (850) 487-9039.

This report and other reports prepared by the Auditor General can be obtained on our Web site at www.myflorida.com/audgen; by telephone at (850) 487-9175; or by mail at G74 Claude Pepper Building, 111 West Madison Street, Tallahassee, Florida 32399-1450.

MIAMI-DADE COUNTY

District School Board

SUMMARY

Our operational audit disclosed the following:

PROFESSIONAL DEVELOPMENT

Finding No. 1: Controls over awarding employee professional development credit could be enhanced.

PERFORMANCE ASSESSMENTS

Finding No. 2: District records did not always evidence that instructional personnel performance assessments at Miami Norland Senior High School were timely and accurate.

SAFETY AND SECURITY

Finding No. 3: The District did not timely obtain required background rescreenings for certain employees.

MOTOR VEHICLES

Finding No. 4: The District needed to enhance its vehicle fuel efficiency monitoring procedures.

FACILITIES ADMINISTRATION AND MONITORING

Finding No. 5: Controls over facilities construction and maintenance activities could be enhanced.

BACKGROUND

The Miami-Dade County School District (District) is part of the State system of public education under the general direction of the Florida Department of Education. Geographic boundaries of the District correspond with those of Miami-Dade County. The governing body of the District is the Miami-Dade County District School Board (Board), which is composed of nine elected members. The appointed Superintendent of Schools is the executive officer of the Board.

During the 2011-12 fiscal year, the District operated 348 elementary, middle, high, and specialized schools; sponsored 109 charter schools; and reported 347,661 unweighted full-time equivalent students.

The District's financial statements and Federal awards for the fiscal year ended June 30, 2012, were audited by other auditors.

FINDINGS AND RECOMMENDATIONS**Professional Development****Finding No. 1: Inservice Training Credit**

Section 1012.98, Florida Statutes, establishes professional development protocols to improve the quality of professional development of District employees and requires the District to develop a professional development system in compliance with Florida Department of Education (FDOE) standards. State Board of Education (SBE) Rule 6A-5.071, Florida Administrative Code (FAC), requires that the District develop and maintain a master inservice training plan based on FDOE-adopted standards for high quality professional development. Pursuant to SBE

Rule 6A-5.071, FAC, inservice points may be awarded to employees for successful completion of professional development courses with one inservice point equivalent to one clock hour of participation or based on competencies demonstrated as specified by the master inservice plan. In addition, Board Policy 1242, *Professional Development*, requires the District to prepare a comprehensive professional development plan consistent with the FDOE-adopted standards.

The District's Office of Professional Development and Education Services is responsible for delivering inservice training to District employees and overseeing the quality of District-sponsored professional development to ensure compliance with the above requirements. The District's professional development liaison manual provides guidelines for the implementation of the comprehensive professional development plan, which includes the use of a professional development menu and course registration system. The manual includes information and procedures for training courses, roles and responsibilities of liaisons and administrators, and course evaluations. The manual also requires that course sessions be posted to the menu and registration system at least two weeks before the scheduled start date, and disallows credit of participants who do not preregister for courses. In addition, the manual requires that course participants complete an evaluation to receive credit for participation.

District personnel indicated that on August 4, 2011, the District sent a briefing to school principals explaining that changes in Florida law required administrators and instructional personnel to participate in certain instructional performance evaluation and growth system (IPEGS) training. On August 18 and 19, 2011, 20,230 instructional personnel viewed a 25-minute video course that addressed the new IPEGS changes. According to District personnel, the registration procedures were modified for this course in an effort to accommodate the high volume of participants and meet the law requirements before the beginning of the school year.

Controls over professional development courses were generally appropriate and sufficient. However, contrary to the District's professional development liaison manual, the 25-minute video course was not recorded in the professional development menu and registration system; course participants did not preregister for the course but registered subsequently in November and December 2011; and participants did not, of record, complete evaluations of the course.

While the employees signed rosters as proof of attending the video and were awarded four inservice professional development points, District records did not evidence the basis upon which the four points were awarded as the video consisted of only 25 minutes of instruction, which represented less than one inservice professional development point. Upon additional inquiry, we were provided school meeting agendas and individual professional development plans indicating that the IPEGS training included more time than the 25-minute video; however, District records did not identify timeframes, or include time records, evidencing actual time spent by the 20,230 employees participating in additional IPEGS training. As a result, District records did not evidence that the clock hours of training were enough to support awarding each of the 20,230 employees four inservice points, or a total of 80,920 inservice points.

When established procedures for the registration and evaluation of professional development courses are not followed and actual hours of training provided to instructional personnel are not adequately supported, there is increased risk that course participants may not meet the requirements for the renewal of education professional certificates. Insufficient professional development training may have also contributed to the performance assessment control deficiencies noted in Finding No. 2.

Recommendation: The District should enhance procedures to ensure that professional development training used to award inservice training credit is appropriately documented and administered in accordance with the District's professional development liaison manual. Such procedures should ensure that the registration and evaluation process for professional development courses follows the procedures prescribed in the professional development liaison manual, and that inservice training points awarded agree with the clock hours of course participation as required by SBE Rule 6A-5.071, FAC. Further, the District should contact the FDOE to determine appropriate action for any overawarded professional development credit that may have resulted from the District's handling of the IPEGS training.

Performance Assessments

Finding No. 2: Performance Assessments – Miami Norland Senior High School

Section 1012.34(3)(a), Florida Statutes, requires annual performance evaluations of most instructional personnel and requires that newly-hired instructional personnel be observed and evaluated at least twice in their first year of employment. The performance evaluation must be based on sound educational principles and contemporary research in effective educational practices.

The District used the IPEGS to assess, monitor, and provide meaningful feedback on instructional personnel performance. Instructional personnel are active participants with assessors in the evaluation process through collaborative meetings, input, and reflection. The District's IPEGS procedural handbook provides information and procedures in areas such as the IPEGS process, performance standards, individual professional development plans (IPDP), and evaluation forms. The handbook also includes an IPEGS timeline that provides the due dates for completion of performance assessments, evaluations, and observations of instructional employees. The 2011-12 IPEGS timeline required the assessor to meet with the employee, discuss the IPDP for the year by the end of the first grading period, October 27, 2011, and the IPDP form be signed and dated by the assessor and employee. Further, the second observation and postobservation meetings between the assessor and employee must have occurred by the end of the third grading period, March 29, 2012.

Our tests of the performance assessments completed for 34 instructional employees at Miami Norland Senior High School during the 2011-12 fiscal year disclosed certain control deficiencies in the performance assessment process, as follows:

- **Untimely Completion of Assessments for Nine Employees.** For one employee, the planning meeting document indicated the meeting occurred untimely as it was dated March 19, 2012, or 144 days after the October 27, 2011, due date. For another employee, a new employee, the first observation was dated January 27, 2012, or 92 days after the October 27, 2011, due date. For a third employee, a new employee, the second observation was completed timely on March 28, 2012; however, the postobservation meeting was not completed until May 9, 2012, or 41 days after the March 29, 2012, due date. In addition, the postobservation meetings for six other employees were untimely, ranging from 4 to 33 days after the March 29, 2012, due date. For one of these employees, the performance assessment disclosed that the employee contested whether the required observation was ever made by the assessor.
- **Inconsistencies in Observation and Postobservation Meeting Dates and Times for Six Employees.** For two employees, the observation forms indicated that the same assessor concurrently observed the employees on March 5, 2012, from 11:45 a.m. to 12:05 p.m., and the assessor wrote the same review notes for both employees. Also, for two other employees, the observation forms indicated that the same assessor concurrently observed the employees on January 31, 2012, from 8:10 a.m. to 8:30 a.m., and the assessor wrote the same review notes for both employees. Further, for two additional employees, the observation forms indicated that the same assessor concurrently observed the employees on December 14, 2011, from

12:50 p.m. to 1:50 p.m. The form for one of the employees indicated that the postobservation meeting took place on December 8, 2011, or six days before the employee was observed. According to assessors, the employee observations were performed, but times and dates were sometimes recorded incorrectly.

- **Documentation Insufficient for Two Employees' Assessments.** For one employee, the planning meeting document was not signed by the employee (only signed by the assessor) and not dated. For another employee, the planning meeting document was signed by the assessor and the employee, but the document was not dated.

Under the above conditions, the District had limited assurance that performance assessments for instructional personnel appropriately communicated the employees' accomplishments or shortcomings.

Recommendation: The District should enhance procedures to ensure that performance assessments of instructional personnel follow the timelines prescribed in the IPEGS procedural handbook, and that observation forms completed by assessors reflect accurate and consistent information.

| |
|----------------------------|
| Safety and Security |
|----------------------------|

Finding No. 3: Background Rescreenings

Sections 1012.56(10) and 1012.465(2), Florida Statutes, require that instructional personnel renewing their teaching certificates and noninstructional personnel undergo background screenings every five years following the initial fingerprinting and screening upon employment. In a memorandum dated June 25, 2004, the FDOE recommended that school districts conduct background screenings for certified instructional employees every five years, at the time of renewal of their teaching certificates, and that background checks rescreenings be obtained for 20 percent of the noninstructional employees each year.

As of March 2012, the District had identified 2,142 instructional and noninstructional employees who had not obtained the required background rescreenings within the past five years. Fourteen of the employees, identified with the oldest background screening dates, had initial background screenings that occurred from calendar years 1991 through 1998 with no subsequent rescreening. Subsequent to our inquiry, District personnel indicated that an automated process was implemented in April 2012 to generate a weekly report identifying the employees whose fingerprint anniversary was approaching five years. District personnel indicated that the weekly report was submitted to the Office of Human Resources and the Office of Fingerprinting and the required background rescreenings were completed for the above employees. To confirm appropriate implementation of the automated process, we tested 20 of the 2,142 employees and noted that the required background rescreenings had been completed for all 20 employees tested.

Absent timely background screenings, there is an increased risk that instructional and noninstructional staff may have backgrounds that are not suitable for direct contact with students.

Recommendation: The District should continue its efforts to timely obtain required background screenings for District employees.

Motor Vehicles

Finding No. 4: Monitoring Fuel Efficiency

During the 2011-12 fiscal year, the District spent \$3.4 million on gasoline and \$6.3 million on diesel fuel. The principal system used for dispensing fuel to the District's fleet system is the Vehicle Information Transmitter (VIT). The VIT system uses a fuel tracking device installed in the fuel tank area of the vehicle to track fuel distributed through the fuel pumps located at the District's transportation centers. The tracking device activates the fuel pump and allows the user to obtain fuel without the use of a fuel card or pin number while capturing data that allow management to generate fuel consumption and exception reports for each vehicle.

The District's Department of Transportation (DOT) is responsible for reviewing the monthly fuel exception reports that identify vehicles that average less than 4 miles per gallon or more than 25 miles per gallon. The report provides the date and time of the fueling, odometer readings at the time of the fueling, miles driven, units of fuel consumed, and the average miles per gallon for each vehicle. The DOT submits the exception reports to the department that owns or utilizes the vehicle for investigation or to the corresponding vehicle repair shop to have the mileage verified and the VIT checked to ensure that the mileage readings from these devices match. If odometer reprogramming or VIT recalibration are necessary, the revised readings are entered in the District's fuel system to update the vehicle's fuel usage records.

Our review disclosed several instances for which fuel exception report discrepancies in average miles per gallon remained unresolved by management for several months prior to our inquiry. Subsequent to our inquiry, DOT personnel contacted the various departments and provided explanations and documentation for the discrepancies, which mainly related to inaccurate odometer readings. We were informed that, in most instances, the discrepancies resulted from mileage-related anomalies and VIT technical issues that required reprogramming of the VIT to synchronize it to the vehicle's odometer. However, when exception report discrepancies are not resolved timely, the control provided by the District's VIT system is limited and there is increased risk of unauthorized fuel usage. Similar findings were noted in our report Nos. 2008-158 and 2011-099.

Recommendation: **The District should continue its efforts to monitor fuel usage by timely documenting investigations and resolutions of discrepancies noted in fuel exception reports.**

Facilities Administration and Monitoring

Finding No. 5: Facilities Management

The Office of School Facilities (Office) is responsible for managing construction and renovation projects. During the 2011-12 fiscal year, the Office employed 160 full-time employees, including construction and energy management personnel, and the department's operating cost was \$11 million. Also, during this fiscal year, the District had expenditures totaling \$152.7 million for capital projects fund construction and renovation projects and, as shown on the District's Five-Year Facilities Work Plan as approved by the Board on September 5, 2012, the District plans to spend an additional \$313.5 million on construction and renovation projects over the next five fiscal years. At June 30, 2012, the historical cost of the District's educational and ancillary facilities was \$5.4 billion and, as shown on the FDOE's Florida Inventory of School Houses data, District facilities had an average age of 30 years.

The facilities maintenance department is responsible for ensuring facilities are safe and suitable for their intended use. The facilities maintenance department performed heating, ventilating, and air conditioning (HVAC), electrical, plumbing, and other repairs and maintenance-related jobs. During the 2011-12 fiscal year, the facilities maintenance department employed 884 full-time employees, including grounds and maintenance personnel, and the department's operating cost was \$76 million.

Given the significant commitment of public funds to construct and maintain educational facilities, it is important that the District establish written policies and procedures documenting processes for evaluating facilities construction methods and maintenance techniques to determine the most cost effective and efficient method or technique.

The District utilizes different delivery methods depending on project requirements and construction market conditions. A number of factors are considered which, depending on the specific characteristics of each project, may include various combinations of elements such as scope and magnitude, design complexity, scheduling, site conditions, and availability of prequalified contractors.

During the 2011-12 fiscal year, the District primarily used competitive bids to award contracts for the construction of new buildings and construction management at risk construction methods for renovation work. Board Policy No. 6330, *Architectural, Engineering, Landscape Architectural, Land Surveying, Construction Management, Program Management and Inspection Services*, provides for the Chief Facilities Officer, or his/her successor, or designee, to analyze the project requirements and make the determination regarding which design and construction delivery method to employ. The delivery method is identified at the time the architect/engineer of record is commissioned by the Board. In addition, maintenance-related jobs, such as HVAC replacement and repair, are routinely performed by maintenance personnel based on safety and suitability priorities. Our review disclosed that management procedures were generally adequate; however, written policies and procedures had not been established for evaluating the various construction methods or maintenance-related job techniques, and evaluation of alternative construction methods or maintenance techniques were not documented of record. While the project requirement analysis performed by District personnel may have been appropriate considering the District's typical construction projects and the local construction environment at the time of the evaluations, without Board-approved policies and procedures, and documented evaluations of alternative construction methods or maintenance techniques, there is an increased risk that the District may not use the most cost-effective and beneficial construction method or maintenance techniques.

Recommendation: The District should develop written policies and procedures requiring periodic evaluations of alternative facilities construction methods and significant maintenance-related job techniques, and document these evaluations.

OBJECTIVES, SCOPE, AND METHODOLOGY

The Auditor General conducts operational audits of governmental entities to provide the Legislature, Florida's citizens, public entity management, and other stakeholders unbiased, timely, and relevant information for use in promoting government accountability and stewardship and improving government operations.

We conducted this operational audit from January 2012 to November 2012 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The objectives of this operational audit were to:

- Evaluate management's performance in establishing and maintaining internal controls, including controls designed to prevent and detect fraud, waste, and abuse, and in administering assigned responsibilities in accordance with applicable laws, rules, regulations, contracts, grant agreements, and other guidelines.
- Examine internal controls designed and placed in operation to promote and encourage the achievement of management's control objectives in the categories of compliance, economic and efficient operations, reliability of records and reports, and the safeguarding of assets, and identify weaknesses in those controls.
- Determine whether management had taken corrective actions for finding Nos. 1, 14, and 15 included in our report No. 2011-099.
- Identify statutory and fiscal changes that may be recommended to the Legislature pursuant to Section 11.45(7)(h), Florida Statutes.

This audit was designed to identify, for those programs, activities, or functions included within the scope of the audit, deficiencies in management's internal controls, instances of noncompliance with applicable laws, rules, regulations, contracts, grant agreements, and other guidelines, and instances of inefficient or ineffective operational policies, procedures, or practices. The focus of this audit was to identify problems so that they may be corrected in such a way as to improve government accountability and efficiency and the stewardship of management. Professional judgment has been used in determining significance and audit risk and in selecting the particular transactions, legal compliance matters, records, and controls considered.

For those programs, activities, and functions included within the scope of our audit, our audit work included, but was not limited to, communicating to management and those charged with governance the scope, objectives, timing, overall methodology, and reporting of our audit; obtaining an understanding of the program, activity, or function; exercising professional judgment in considering significance and audit risk in the design and execution of the research, interviews, tests, analyses, and other procedures included in the audit methodology; obtaining reasonable assurance of the overall sufficiency and appropriateness of the evidence gathered in support of our audit findings and conclusions; and reporting on the results of the audit as required by governing laws and auditing standards.

The scope and methodology of this operational audit are described in Exhibit A. Our audit included the selection and examination of various records and transactions occurring during the 2011-12 fiscal year. Unless otherwise indicated in this report, these records and transactions were not selected with the intent of statistically projecting the results, although we have presented for perspective, where practicable, information concerning relevant population value or size and quantifications relative to the items selected for examination.

An audit by its nature does not include a review of all records and actions of agency management, staff, and vendors, and as a consequence, cannot be relied upon to identify all instances of noncompliance, fraud, waste, abuse, or inefficiency.

PRIOR AUDIT FINDINGS

Regarding findings noted in our report No. 2011-099, we determined that management had taken corrective actions for Finding Nos. 1 and 15 but, as noted in current Finding No. 4, had not taken corrective action for prior Finding No. 14. All other areas of the District's operations affected by findings included in our report No. 2011-099 were not included in the scope of this audit. We will determine whether the District took adequate corrective actions for those findings as part of our 2012-13 fiscal year operational audit of the District.

AUTHORITY

Pursuant to the provisions of Section 11.45, Florida Statutes, I have directed that this report be prepared to present the results of our operational audit.



David W. Martin, CPA
Auditor General

MANAGEMENT'S RESPONSE

Management's response is included as Exhibit B.

EXHIBIT A
AUDIT SCOPE AND METHODOLOGY

| Scope (Topic) | Methodology |
|---|--|
| Information Technology (IT) policies and procedures. | Examined the District's written IT policies and procedures to determine whether they addressed certain important IT access control functions. |
| IT security awareness and training. | Determined whether a comprehensive IT security awareness and training program was in place. |
| Deactivation of employee IT access. | Reviewed procedures to prohibit former employees' access to electronic data files. Tested access privileges for former employees to determine whether their access privileges had been timely deactivated. |
| IT access privileges. | Reviewed procedures for monitoring access privileges to the District's application and network systems to determine whether access privileges were appropriately granted. |
| Electronic transfers and payments. | Reviewed District policies and procedures relating to electronic funds transfers and vendor payments. Tested supporting documentation to determine if selected electronic fund transfers and payments were properly authorized and supported, and complied with State Board of Education Rule 6A-1.0012, Florida Administrative Code. |
| Earmarked nonvoted capital outlay tax levy resources. | Applied analytical procedures, tested payments made from nonvoted capital outlay tax levy proceeds, and examined supporting documentation to determine whether the District complied with requirements related to the use of nonvoted capital outlay proceeds. |
| E-rate program. | Reviewed District policies and procedures and tested supporting documentation to determine whether the request and reimbursement of E-rate program funds were appropriately accounted for. |
| Compensation for appointed superintendents. | Determined whether the appointed Superintendent's compensation was in accordance with Florida law, rules, and Board policies. |
| Board member compensation. | Examined supporting documentation to determine whether Board members' salaries were in compliance with Section 1001.395, Florida Statutes. |
| Compensation and salary schedules. | Examined supporting documentation to determine whether selected employees were appropriately compensated, consistent with Board policies, salary schedules, and human resources records. For selected noninstructional employees, determined whether the employees met the education and experience requirements for the positions and verified that the positions were approved by the Board. |
| Bonuses. | Determined whether bonuses paid were in compliance with Section 215.425(3), Florida Statutes. |
| Performance assessments. | Examined supporting documentation for performance assessments of selected personnel for reasonableness and compliance with applicable Florida law, rules, and Board policies. |

EXHIBIT A (CONTINUED)
AUDIT SCOPE AND METHODOLOGY

| Scope (Topic) | Methodology |
|---|--|
| Background checks. | Tested District and contractual personnel who had direct contact with students and examined supporting documentation to determine whether the District had obtained required fingerprint and background checks. |
| Magnet schools and related programs. | Examined approval process for selected magnet schools to determine District compliance with established Board policies and procedures. Reviewed District records to determine that the magnet schools met the State requirements for maximum class sizes and the District student teacher ratios. |
| Vehicle fuel efficiency monitoring. | Reviewed District records to determine the effectiveness of vehicle fuel efficiency monitoring. |
| Wireless communication devices. | Reviewed policies and procedures to determine whether the District limited the use of, and documented the level of service for, wireless communication devices. Also, determined whether the District refrained from payment of Federal, State, or local taxes or fees from which it was exempt. Tested cellular telephone billings to determine that cellular telephone usage was in accordance with established Board policies and procedures. |
| Interlocal agreements. | Reviewed an interlocal agreement to determine the reasonableness, public purpose, and budgetary authority of the agreement. |
| Construction processes. | Examined records and evaluated construction planning processes to determine whether processes were comprehensive, including consideration of restricted resources and other alternatives to ensure the most economical and effective approach, and met District's short-term and long-term needs. |
| Identifying and prioritizing facility maintenance needs, including identification and timely resolution of health and safety deficiencies, and tracking maintenance jobs. | Evaluated procedures for identifying facility maintenance needs and establishing resources to address those needs. Determined whether procedures relating to health and safety complied with Federal and State requirements and maintenance and operations department staff received proper training. Reviewed procedures to determine that the District is aware of and prepares for the permitting and inspection requirements of the Florida Building Code. |
| Evaluating maintenance department staffing needs. | Reviewed procedures for evaluating maintenance department staffing needs. Determined whether such procedures included consideration of appropriate factors and performance measures that were supported by factual information. |

EXHIBIT B
MANAGEMENT'S RESPONSE



Miami-Dade County Public Schools

giving our students the world

Superintendent of Schools
Alberto M. Carvalho

Miami-Dade County School Board

Perla Tabares Hantman, Chair
Dr. Martin Karp, Vice Chair
Dr. Dorothy Bendross-Mindingall
Susie V. Castillo
Carlos L. Curbelo
Dr. Lawrence S. Feldman
Dr. Wilbert "Tee" Holloway
Dr. Marta Pérez
Raquel A. Regalado

February 13, 2013

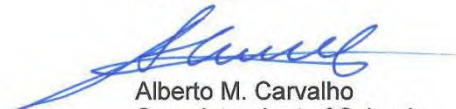
Mr. David W. Martin, CPA
Auditor General, State of Florida
G74 Claude Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1450

Dear Mr. Martin:

Attached are our responses to the preliminary and tentative findings and recommendations of the operational audit of the Miami-Dade County District School Board for the Fiscal Year Ended June 30, 2012. We appreciate the recommendations and advice provided by your audit staff, as we are fully committed to improving the effectiveness and efficiency of our internal operations and performance.

For any questions or comments regarding this correspondence, please contact Dr. Daniel Tosado, Chief of Staff, at 305-995-1206, Mr. Jose F. Montes de Oca, Chief Auditor, at 305-995-1437, or my office at 305-995-1429. We thank you in advance for the opportunity to respond to your draft report.

Sincerely,


Alberto M. Carvalho
Superintendent of Schools

AMC:mtg
L776

Attachment

cc: Dr. Daniel Tosado
Mrs. Valtena G. Brown
Mr. Jaime G. Torrens
Ms. Enid Weisman
Mr. Jose F. Montes de Oca

*School Board Administration Building • 1450 N.E. 2nd Avenue • Miami, Florida 33132
305-995-1000 • www.dadeschools.net*

EXHIBIT B (CONTINUED)
MANAGEMENT'S RESPONSE

MIAMI-DADE COUNTY PUBLIC SCHOOLS
MANAGEMENT RESPONSE TO PRELIMINARY AND TENTATIVE AUDIT FINDINGS
AND RECOMMENDATIONS TO THE OPERATIONAL AUDIT OF THE
MIAMI-DADE COUNTY DISTRICT SCHOOL BOARD
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

Finding No. 1: Inservice Training Credit

In-service points awarded for successful completion of a component shall be assigned as follows: (a) One (1) in service point shall be equivalent to one (1) clock hour of participation, or as specified by the master in service plan based on competency(ies) demonstrated. This indicates that there are two distinct routes to awarding master plan points: clock hours or competency driven. This interpretation has been verified with the Senior Educational Program Director, Florida Department of Education, Educator Recruitment, Development, and Retention.

The master in service component used for the IPEGS Update training was #1-410-318 and four master plan points were to be awarded. The course description stated that the update training would provide information and practice opportunities on the implementation of legislatively-driven revisions to the Instructional Performance Evaluation and Growth System (IPEGS). The update IPEGS session was specifically designed for instructional professionals who have previously been trained in IPEGS. This was not IPEGS training but rather an update. The 25-minute video was an introduction to a process that also included: discussions at faculty meetings, review of the newly revised IPEGS manual and resources on the IPEGS website, and the completion of the new Individual Professional Development Plan which replaced the Goal Setting component in IPEGS. The follow-up work could vary from person to person and could in fact, take longer than 3.5 hours to complete. While the administration believes the points were awarded appropriately, the documentation of the follow-up may not have been sufficient and procedures will be strengthened in the future to demonstrate competencies measured by a component.

The second issue discussed in the finding is the deviation from the normal registration process. The finding references the Professional Development (PD) Liaison Manual several times. This manual includes guidelines for professional development and was developed by staff in the Professional Development Department. The *PD Menu and Registration System* works efficiently for individuals when registering for individual courses 48 hours prior to the training, and provides the safeguards necessary to assure that the Master In-service Plan is implemented; however, it was never designed to accommodate critical mass registration. For this reason, the Professional Development Department has, on a few occasions, developed an alternate tracking system to accommodate district-wide tracking of professional development. Each time, the essential process of matching signatures on paper sign-in sheets or rosters is compared to electronic tracking of individuals involved in the training. Once the matching is complete, the names of individuals receiving master plan points is then input into the PD

EXHIBIT B (CONTINUED)
MANAGEMENT'S RESPONSE

Menu and Registration System, so that the files can be transmitted to the Staff Development System on the mainframe's legacy system. This was the case for the IPEGS Update training and for other trainings that involved a critical mass of teachers such as the Summer HEAT program. Administration will revise the PD Liaison Manual to include the specific guidelines that could be used in the future in the event that a new legislative change requires the training of a critical mass of instructional personnel within a short timeframe.

Finding No. 2: Performance Assessments-Miami Norland Senior High School

The three issues addressed in this audit finding are: the untimely completion of assessments; inconsistencies in observation and post observation meeting dates and times; and documentation that was considered insufficient for a few employees' assessments. The instrument used to assess, monitor and provide feedback to instructional personnel is IPEGS where instructional personnel are active participants in their evaluation process. This is a collaborative procedure that promotes self-growth, instructional effectiveness, and improvement of overall job performance.

Since all three issues cited in this audit finding address the timelines prescribed in the *IPEGS Procedural Handbook*, the following actions will be taken for all Region and school-site administrators in the District:

- IPEGS timeline procedures will be reviewed for all Region and school-site personnel by the Office of Professional Development and monitored by the appropriate Region personnel to ensure compliance.
- Principals will ensure that IPEGS timelines are adhered to and followed by monitoring the IPEGS Observation Logs on a weekly basis.
- Principals will also ensure that planning meeting documents are signed by both the assessor and employee and are dated appropriately.
- Documentation for all aspects of the IPEGS process will be closely monitored to ensure that the correct forms are used in this evaluation process. In addition, assessors will record appropriate dates and times of all observations conducted to ensure that IPEGS timeline guidelines are adhered to.
- Finally, periodic mini-reviews of documentation will be implemented by Region personnel in schools to ensure compliance.

Finding No. 3: Background Rescreening

The District implemented corrective action to address the number of employees identified who had not been re-fingerprinted in a timely manner. Upon identification of those employees, the District immediately began to process those employees whose digital fingerprint results needed to be electronically submitted to the Florida Department of Law Enforcement. In addition, employees whose fingerprint results had not been retained digitally were immediately notified and given a reasonable timeline to be digitally fingerprinted at various locations across Miami-Dade County. All employees

EXHIBIT B (CONTINUED)
MANAGEMENT'S RESPONSE

identified were re-fingerprinted by April 2012. Moving forward, recent enhancements through an automated process will capture a listing of people whose fingerprint anniversary is approaching five years and a weekly report will be sent to the Office of Human Resources to ensure complete compliance.

Finding No. 4: Monitoring Fuel Efficiency

As a result of the Auditor General's Finding No. 4, Monitoring Fuel Efficiency, the Department of Transportation created monthly reports showing vehicles which have average miles per gallon either below or above defined standards. These reports are provided to each transportation center and District department for review and appropriate action. Subsequent corrective actions may include recalibration of the Vehicle Information Transmitter (VIT), verification of mileage and/or outside fueling, or repair of vehicle.

Staff has verified that monthly Fuel Mileage Exception Reports have been sent to M-DCPS departments for review and that work orders to repair vehicles whose fuel mileage was outside defined parameters have been completed.

The Department of Transportation will continue to monitor these reports and provide such information to District departments in its ongoing efforts to reduce unauthorized fuel usage and improve efficiency.

Finding No. 5: Facilities Management

The Office of School Facilities (OSF) appreciates the Auditor General's review and conclusion that, as it relates to selection of delivery methods, management procedures are generally adequate. The audit acknowledges that OSF uses different delivery methods depending on project requirements such as scope and magnitude as well as construction market conditions. During the recent economic downturn, the District has benefitted financially from the use of "hard bids" for several major construction projects.

As a process enhancement, management agrees with the audit's recommendation that periodic evaluations of construction delivery methods and techniques be conducted. Written protocol will be formulated upon which delivery method decisions can be based in the future.

**MIAMI-DADE COUNTY
DISTRICT SCHOOL BOARD**

Operational Audit



STATE OF FLORIDA
AUDITOR GENERAL
DAVID W. MARTIN, CPA

BOARD MEMBERS AND SUPERINTENDENT

Board members and the Superintendent who served from July 1, 2012 through February 28, 2014, are listed below:

| | <u>District No.</u> |
|---|---------------------|
| Dr. Wilbert "Tee" Holloway | 1 |
| Dr. Dorothy Bendross-Mindingall | 2 |
| Dr. Martin S. Karp, Vice Chair from 11-20-12 to 11-18-13 | 3 |
| Ms. Perla Tabares Hantman, Chair | 4 |
| Mr. Renier Diaz de la Portilla to 11-19-12 | 5 |
| Ms. Susie V. Castillo from 11-20-12 | 5 |
| Ms. Raquel A. Regalado | 6 |
| Mr. Carlos L. Curbelo | 7 |
| Dr. Martha Perez | 8 |
| Dr. Lawrence S. Feldman, Vice Chair to 11-19-12 and from 11-19-13 | 9 |

Mr. Alberto M. Carvalho, Superintendent

The audit team leader was Ramon L. Bover, and the audit was supervised by Hector J. Quevedo, CPA. For the information technology portion of this audit, the audit team leader was Vikki S. Mathews, CISA, and the supervisor was Heidi G. Burns, CPA, CISA. Please address inquiries regarding this report to Douglas R. Conner, CPA, Audit Manager, by e-mail at dougconner@aud.state.fl.us or by telephone at (850) 412-2730.

This report and other reports prepared by the Auditor General can be obtained on our Web site at www.myflorida.com/audgen; by telephone at (850) 412-2722; or by mail at G74 Claude Pepper Building, 111 West Madison Street, Tallahassee, Florida 32399-1450.

MIAMI-DADE COUNTY

District School Board

EXECUTIVE SUMMARY

Our operational audit disclosed the following:

TRANSPARENCY

Finding No. 1: The District did not timely and prominently post the required official budget information for the 2012-13 and 2013-14 fiscal years on its Web site.

RESTRICTED RESOURCES

Finding No. 2: District records did not evidence that fuel tax refunds were used for authorized purposes.

Finding No. 3: The District did not allocate e-Payable and purchasing card (P-card) program rebates generated by restricted resources to appropriate District funds.

FACILITY SAFETY

Finding No. 4: We noted 358 deficiencies or facility maintenance needs for four schools that remained unresolved for two or more years after the date the facility safety inspections were performed.

PERSONNEL AND PAYROLL

Finding No. 5: The Superintendent's employment agreement included a severance pay provision that did not appear to be consistent with Section 215.425(4)(a), Florida Statutes.

PROCUREMENT

Finding No. 6: The District's P-card procedures could be improved.

Finding No. 7: Procurement procedures could be enhanced to provide for routine review of employee certifications of compliance with the conflicts of interest policy and required statements of financial interests for consideration in making procurement decisions.

VIRTUAL INSTRUCTION PROGRAM

Finding No. 8: District records did not evidence that timely, written notifications were provided to parents about student opportunities to participate in the District's virtual instructional program (VIP) and open enrollment period dates.

Finding No. 9: The District could enhance procedures to ensure that the required number of VIP options is offered.

FOOD SERVICE RECORDS MANAGEMENT

Finding No. 10: The District's monitoring of purchased food cost per meal could be improved.

MOTOR VEHICLES

Finding No. 11: The District needed to enhance its motor vehicle fuel efficiency monitoring procedures.

INFORMATION TECHNOLOGY

Finding No. 12: The District lacked written policies and procedures for the management of information technology (IT) access privileges and data restoration.

Finding No. 13: Some inappropriate or unnecessary IT access privileges existed.

Finding No. 14: The District had not developed a written IT security incident response plan.

Finding No. 15: District IT security controls related to user authentication, data loss prevention, and logging and monitoring of system activity needed improvement.

BACKGROUND

The Miami-Dade County School District (District) is part of the State system of public education under the general direction of the Florida Department of Education, and is governed by State law and State Board of Education rules. Geographic boundaries of the District correspond with those of Miami-Dade County. The governing body of the District is the Miami-Dade County District School Board (Board), which is composed of nine elected members. The appointed Superintendent of Schools is the executive officer of the Board.

During the 2012-13 fiscal year, the District operated 348 elementary, middle, high, and specialized schools; sponsored 120 charter schools; and reported 350,817 unweighted full-time equivalent students.

The results of our audit of the District's financial statements and Federal awards for the fiscal year ended June 30, 2013, were presented in our audit report No. 2014-146.

FINDINGS AND RECOMMENDATIONS

Transparency

Finding No. 1: Budget Transparency

It is important that the District provide easy access to its budget and related information as this promotes responsible spending, more citizen involvement, and improved accountability. Pursuant to Section 1011.035(2), Florida Statutes, the District must prominently post on its Web site a plain language version of each proposed, tentative, and official budget that describes each budget item in terms that are easily understandable and readily accessible to the public.

For the 2012-13 and 2013-14 fiscal years, the District prominently posted on its Web site tentative budgets, which were consistent with the respective fiscal year proposed budgets, and the tentative/proposed budgets were understandable and readily accessible to the public. In September 2012 and September 2013, the Board approved the 2012-13 and 2013-14 fiscal year official budgets, respectively, which provided millage levies, estimated revenues, and projected expenditures. The District disclosed Board actions, such as the Board-adopted official budgets, in the Board minutes included on the District's Web site; however, the official budget information was not prominently posted or readily accessible to the public on the Web site, given the volume of information contained in the Board minutes.

District personnel initially indicated that each fiscal year's respective tentative/proposed and official budget information was relatively comparable, reducing the need to separately disclose the official budgets. While the tentative and proposed budget information was consistent, the official budget total estimated revenues and other sources and total projected expenditures information significantly exceeded the tentative/proposed budget information as follows:

- The Debt Service Funds 2012-13 fiscal year official budget total estimated revenues and other sources, and projected expenditures, exceeded the tentative/proposed budget total estimated revenues and other sources, and projected expenditures, by \$188.7 million and \$190.3 million or 58 and 79.5 percent, respectively.
- The Special Revenue Funds 2012-13 fiscal year official budget total estimated revenues and other sources, and projected expenditures, exceeded the tentative/proposed budget total estimated revenues and other sources, and projected expenditures, by \$56 million and \$54.8 million or 12 and 11.9 percent, respectively.

- The Capital Project Funds 2013-14 fiscal year official budget total estimated revenues and other sources, and projected expenditures, exceeded the tentative/proposed budget total estimated revenues and other sources, and projected expenditures, by \$168.2 million and \$152 million or 21.4 and 35.1 percent, respectively.

Subsequent to our inquiries in July 2014, the District posted the 2012-13 and 2013-14 fiscal year official budgets to its Web site. Providing for the required budgetary transparency enhances citizen involvement and the ability to analyze the budget, monitor its implementation, and evaluate its outcomes.

Recommendation: The District should continue its efforts to ensure that official budgets are timely and prominently posted on its Web site.

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| Restricted Resources |
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Finding No. 2: Fuel Tax Refunds

Section 206.41(4)(e)1., Florida Statutes, provides that a portion of the sales tax paid by the District on fuel used in a District vehicle be returned to the District. Pursuant to Section 206.41(4)(e)2., Florida Statutes, the District must use the fuel tax refunds to fund District construction, reconstruction, and maintenance of roads and streets resulting from new school construction or renovation of existing schools. The Board must select the projects to be funded, and provide first priority to new school construction projects, unless a waiver is granted by an affected county or municipal government.

From July 1, 2012, to February 28, 2014, the District received \$959,306 in fuel tax refunds. The receipt and expenditure of those refunds were recorded in the General Fund. However, the District did not maintain a separate accounting of the refunds and did not select projects to be funded with the refunds to ensure that use of the refunds was limited to allowable projects pursuant to Section 206.41(4)(e)2., Florida Statutes. As such, expenditures of these fuel tax refunds totaling \$959,306 represent questioned costs. Without identification of the projects to be funded with fuel tax refunds and District records to evidence appropriate use of the refunds, the risk is increased that the District will violate applicable expenditure restrictions.

Recommendation: To enhance the District's accountability and transparency of fuel tax transactions and to clearly evidence compliance with statutory requirements relating to these moneys, the District should separately account for these transactions in its accounting records, and ensure that it limits the use of fuel tax refunds to allowable purposes established by law. Further, the District should document to the Florida Department of Education (FDOE) the allowability of the \$959,306 of fuel tax expenditures. Absent such documentation, the District should establish an account totaling \$959,306 to be used for allowable fuel tax refund purposes.

Finding No. 3: Purchasing Card and E-Payables Program Rebates

The District maintains a purchasing card (P-card) program, provided through a financial institution, as an available procurement option for its purchasing process. The District also maintains an e-Payables program with the financial institution as a convenient option for vendors to receive payments. As an incentive, the District receives annual rebates from the financial institution for each program, with the amounts determined based on the dollar amount of P-card purchases and e-Payables payments during annual periods. For the 2013 calendar year, the District had P-card purchases and e-Payables payments totaling \$17,331,033 and \$14,531,744, respectively, resulting in receipt as of March 2014 of a \$491,856 rebate.

The \$491,856 rebate included \$100,420 and \$33,580 generated by purchases using restricted Federal and State moneys from the special revenues funds and the capital projects funds, respectively. However, the rebate was not allocated and returned to the funds from which the P-cards and e-Payables payments were made but was recognized as revenue in the General Fund for operating purposes.

District personnel indicated that it was not feasible to do an accurate allocation of the rebate due to the thousands of transactions and hundreds of programs involved. They also noted that many programs would have been liquidated by the time the rebate was received. However, as certain Federal and State resources are typically restricted by Federal or State law, rebates generated by expenditures of those funds may be subject to the same restrictions. Without procedures to allocate rebates to the appropriate funding source, there is an increased risk that rebates generated by restricted sources may be used for purposes inconsistent with the restrictions on these resources.

Recommendation: The District should consult with the appropriate Federal cognizant agency and the FDOE for resolution on the use and allocation of rebates received on P-card purchases and e-Payables payments.

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| Facility Safety |
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Finding No. 4: Annual Facility Inspections

Section 1013.12, Florida Statutes, and the FDOE publication *State Requirements for Educational Facilities – 2012 (SREF)*, Section 4.4, require that the District annually provide for an inspection of each educational and ancillary plant to determine compliance with sanitation and casualty safety standards, codes, and requirements. In addition, the SREF, Section 5, requires annual fire safety inspections of District facilities by persons certified by the State Fire Marshal.

Our review of the inspection records for four school facilities (James H. Bright Elementary, Campbell Drive Middle, Homestead Middle, and North Miami Senior) disclosed that the District performed the required annual inspections. However, the inspection records for the four schools disclosed 358 deficiencies or facility maintenance needs that remained unresolved for two or more years after the date the inspections were performed. These unresolved noncompliance citations included unmaintained fire alarm systems and smoke detectors, uninstalled smoke detectors and emergency lights, uninspected boiler, lack of boiler certificates of operation, and other safety deficiencies.

Subsequent to our inquiry in April 2014, District personnel indicated that 89 percent of the deficiencies were corrected as of August 2014 and work orders were assigned for all remaining deficiencies. District personnel further indicated that the District's existing facilities needs would be addressed with funding recently made available from the voter-approved general obligation bonds. Failure to timely correct facility deficiencies results in an increased risk that facilities could become unsafe for occupancy, and could result in additional costs in the future. Similar findings were noted in our report Nos. 2008-158 and 2011-099.

Recommendation: The District should continue its efforts to ensure that deficiencies and facilities maintenance needs noted in the annual inspection reports are timely corrected.

Personnel and Payroll

Finding No. 5: Severance Pay

Section 215.425(4)(a), Florida Statutes, provides that a unit of government that enters into a contract or employment agreement, or renewal or renegotiation of an existing contract or employment agreement, that contains a provision for severance pay must include a provision in the contract or employment agreement that precludes severance pay from exceeding 20 weeks of compensation. The statute also requires that contracts or employment agreements contain a provision that prohibits severance pay if the individual is fired for misconduct as defined in Section 443.036(29), Florida Statutes.

On March 20, 2013, the Board approved a third addendum to the employment agreement with the Superintendent, extending the original agreement until June 30, 2020. Section 10 of the agreement provides that if the Superintendent is terminated without cause, the Board will pay the Superintendent a lump sum equal to his current salary for one year or his current salary for the remaining term of the agreement, whichever time period is less. This provision did not appear to be consistent with Section 215.425(4)(a), Florida Statutes, as it allowed for severance pay that exceeded 20 weeks of salary. Also, contrary to law, the agreement did not prohibit severance pay should the Superintendent be terminated for misconduct.

Subsequent to our review, on October 10, 2014, the Superintendent signed a memorandum voluntarily modifying his employment agreement to provide that any severance payment as a result of terminations of his employment will not exceed 20 weeks of compensation as provided by Section 215.425(4)(a), Florida Statutes.

Recommendation: **The District should continue its efforts to ensure that future employment agreements contain severance pay provisions that are in accordance with Section 215.425(4)(a), Florida Statutes.**

Procurement

Finding No. 6: Purchasing Card Program

The District uses P-cards to expedite the purchase of selected goods and services. Board Policy 6424, *Purchasing Cards*, provides that P-cards may be used to make small dollar purchases and acquire materials and supplies as needed for operations, and pursuant to Board Policy 6480, *Expenditures*, P-cards may not be used for certain expenditures, such as items for personal use; food for meetings, awards, hospitality, and special observations; and beautification and decoration accessories. Also, purchases made with P-cards are subject to the same rules and regulations that apply to other District purchases and are subject to additional P-card requirements established in the Purchasing Card Program Policies and Procedures Manual (Manual). The Manual identifies additional unallowable charges that may not be made using P-cards, such as individual memberships in professional organizations; charges of \$3,000 or more per vendor; splitting purchases to circumvent the transaction limits; furniture, fixtures, and equipment greater than \$1,000; charges for extracurricular school activities; and any product procured by the District's Stores and Mail Distribution such as paper and other office supplies.

The District contracted with a financial institution to issue the P-cards and process purchases. As of February 28, 2014, P-cards were issued to 550 District employees and P-card expenditures totaled \$28.6 million from July 1, 2012 through February 28, 2014. Our review and related tests of P-card procedures disclosed that the District's P-card procedures could be improved as discussed below.

Purchase Preapprovals – Worksite Administrators. The Manual requires use of a purchase authorization form to preapprove P-card purchases. The form provides the requester's and cardholder's names; a description, including quantity and price, of the goods or services being acquired; and the name and signature of the worksite administrator approving the purchase. Upon approval, the form is returned to the employee authorized to make the purchase; however, the Manual did not provide for independent supervisory review and approval of purchases requested by worksite administrators. Our test of 136 P-card purchases totaling \$146,581 for the period July 1, 2012, through February 28, 2014, disclosed that worksite administrators requested and approved 93 (68 percent) of these purchases, without independent supervisory review and approval. Without such, there is an increased risk of errors or fraud without timely detection.

Purchase Limits. Establishing credit limits reduces the risk of unauthorized P-card usage or purchases in excess of budget constraints. For each cardholder, the Manual limited the dollar amount of single, daily, and monthly purchases and the total number of daily transactions. For example, the Manual's single, daily, and monthly purchase limits for each administrative employee was \$3,000, \$4,000, and \$6,000, respectively, and the Manual's total number of daily transactions was limited to 10 for each administrative employee.

Our review of all P-card limits during the period from July 1, 2012 through February 28, 2014, disclosed that card limits on certain administrative employee P-cards exceeded the limits established by the Manual as follows:

- The actual single purchase limit for 3 P-cards ranged from \$6,000 to \$15,000, exceeding the Manual's \$3,000 limit.
- The actual daily purchase limit for 8 P-cards ranged from \$15,000 to \$75,000, exceeding the Manual's \$4,000 limit.
- The actual monthly dollar limits for 25 P-cards ranged from \$7,000 to \$500,000, exceeding the Manual's \$6,000 limit.
- The actual number of daily transactions for 11 P-cards ranged from 11 to 100, exceeding the Manual's 10 daily transactions limit.

In addition, 3 District's Department of Transportation (DOT) P-cards were used for 767 transactions totaling \$4.5 million, ranging from \$3,008 to \$9,999, exceeding the \$3,000 single transaction limit established by the Manual. Also, 544 of these transactions totaling \$3.8 million, ranging from \$4,020 to \$9,999, exceeded the \$4,000 daily transaction limit. The District's Office of the Controller approved the cardholder excessive limits discussed above; however, such approval is contrary to Board policy and the Manual that restricts P-card use to small dollar purchases.

Further, contrary to Board policy and the Manual that prohibits split purchases, the DOT made 158 purchases of tires from two vendors totaling \$1.3 million and, in each instance, these purchases were just below the single transaction limit to effectively circumvent the control. These purchases consisted of 51 separate purchases of \$5,577.60 each, when the actual single transaction card limit for the P-card was \$6,000 (i.e., \$3,000 more than the limit in the Manual) and 107 separate purchases of \$9,425.52 each when the actual single transaction card limit for the P-card was increased to \$10,000 (i.e., \$7,000 more than the limit in the Manual). Examples of these purchases included two \$5,577.60 purchases for tires on each of 5 separate days and two \$9,425.52 purchases for tires on another day with the combined one day total for these purchases exceeding the daily P-card transaction limits. In addition, the DOT made 30 of these purchases from one vendor and 4 from another vendor from 2 to 4 consecutive days. Purchases made from the same vendor over short time periods, which accumulate to amounts that are more than the limits established by the Manual, effectively circumvent controls that prohibit split purchases through separate transactions.

P-card charges. Our test of 136 P-card charges totaling \$146,581 disclosed 16 charges totaling \$9,631 that were contrary to the Manual, as follows:

- **Beautification and Decoration Accessories:** Six purchases totaling \$2,753 were for a fish aquarium with supplies, a decorative area rug, bean bag chairs, and decoration accessories. Although District personnel indicated that these purchases served a public purpose, District records did not evidence that these purchases were consistent with requirements established in the Manual.
- **Professional Organization Memberships:** Five purchases totaling \$1,751 were for individual memberships in professional organizations, contrary to the Manual.
- **Extracurricular School Activities:** Three purchases totaling \$1,228 included balloon purchases for an extracurricular school activity event, t-shirts, and photo magnets, contrary to the Manual.
- **Stores and Mail Distribution Purchases:** One purchase totaling \$1,470 was for copy paper that was also available in the District Stores and Mail Distribution inventory catalog. The purchase was for 35 copy paper cases costing \$42 per case; however, the cost of copy paper listed in the Stores and Mail Distribution inventory catalog was \$24 per case, or \$630 less than the total paper cost paid.
- **Furniture:** One purchase totaling \$2,429 for a square table set exceeded the \$1,000 furniture purchase limit.

Competitive Procurement. Board Policy 6320, *Purchasing*, provides that purchases of the same or a group of related items that are anticipated to exceed \$50,000 must generally be made pursuant to competitive bids. However, our review of P-Card purchases disclosed several purchases that were not made pursuant to competitive bids although, in the aggregate, the amounts paid exceeded the competitive bid threshold for the same or related items and District records did not evidence the basis for not obtaining competitive bids. For example, P-Card purchases of office and school supplies totaling \$1.4 million from three vendors and cleaning and janitorial services at several schools totaling \$123,000 from one vendor, were made during the 2012-13 fiscal year without the benefit of a competitive procurement process. Without competitive bids or documented justification for not obtaining competitive bids, the District has limited assurance that it is obtaining goods and services at the lowest cost consistent with acceptable quality.

Former Employee P-card Cancellations. We reviewed P-cards of 24 former employees who terminated employment during the period July 1, 2012, through February 28, 2014, and noted 6 former employee P-cards that were untimely cancelled from 6 to 60 days after their employment termination. While the former employees did not charge purchases after their terminations, without timely cancellation of former employee P-cards, there is an increased risk that unauthorized purchases may be made.

Periodic Evaluations. A contributing factor for the above P-card control deficiencies is that the Manual did not require periodic evaluations of card limits and use and, although the P-card program has been in effect for two years, District records did not evidence any evaluations of the program as of August 2014. Without periodic evaluation of employee transaction limits and card use, there is an increased risk that errors or fraud related to the program could occur without timely detection.

Recommendation: The District should enhance P-card procedures to ensure supervisory review and approval of purchases by worksite administrators, compliance with established card limits without splitting purchases to circumvent the limits, P-card use for only purposes authorized in the Manual, compliance with competitive bidding requirements where applicable, and timely cancellation of terminated employees' P-cards. Such procedures should also ensure documented periodic evaluations of P-card limits and use to ensure the program is operating consistent with the Manual requirements.

Finding No. 7: Purchasing Procedures

Board-adopted policies prohibit conflicts of interest and the District had certain procedures to reduce the risk of contractual relationships that cause conflicts of interest. For example, the District requires employees to complete certifications evidencing that they are in compliance with the Board conflicts of interest policy that prohibits individuals from doing business with the District or have potential conflicts of interest.

During the 2012-13 fiscal year, the Superintendent, Board members, Chief Finance Officer, and approximately 630 other employees were required to file a statement of financial interests pursuant to Section 112.3145, Florida Statutes. However, employee certifications and statements of financial interests were not provided to the District's Procurement Management Services Department for review. Providing for routine review and consideration of required employee certifications and statements of financial interests by the District's Procurement Management Services Department would enhance the District's procurement practices and reduce the risk of questioned procurement transactions or contractual obligations.

Recommendation: The District should provide for routine review of required employee certifications and statements of financial interests by its Procurement Management Services Department for consideration in making procurement decisions.

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| Virtual Instruction Program |
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Finding No. 8: Written Parental Notifications

Section 1002.45(10), Florida Statutes, requires that the District provide information to parents and students about their right to participate in a virtual instruction program (VIP). Further, Section 1002.45(1)(b), Florida Statutes, requires the District to provide parents with timely, written notification of open enrollment periods for its VIP.

District personnel indicated that several communication methods were used to provide information about the District's VIP to parents and students. Such communications included flyers posted and brochures made available and distributed in school guidance offices and expositions for school choice, information displayed on the District and schools' Web sites, brochures in county public libraries, newspaper and television advertisements, and VIP flyers distributed to students for home delivery. In addition, the District procedures require that school principals, including charter schools principals, complete an online survey certifying the distribution of the VIP flyers to students. District records included databases documenting VIP notifications for the 2013-14 and 2014-15 school years with information such as the school name, title and name of certifier, date that VIP flyers were distributed to students, and date of survey submission to the District. However, for the 2013-14 and the 2014-15 school years, District records did not evidence VIP notifications for 98 and 34 schools, respectively, of the total 328 schools. In addition, District records indicated that some school principals certified more than once, or certified prior to the date flyers were distributed to students, and that some schools lacked the date VIP flyers were distributed to students.

While District records indicated efforts by District personnel to communicate with parents and students about the District's VIP for the 2013-14 and 2014-15 school years, District records did not evidence that timely, written notifications were provided directly to parents of students regarding the VIP and associated open enrollment periods.

Absent timely, written notifications provided directly to parents, some parents may not be informed of available VIP options and associated enrollment period dates, potentially limiting student access to virtual instruction types. A similar finding was noted in our report No. 2013-094.

Recommendation: The District should enhance its procedures to ensure that records are maintained evidencing timely, written notifications to parents about student opportunities to participate in the District's VIP and the open enrollment period dates.

Finding No. 9: Virtual Instruction Options

Section 1002.45(1)(b), Florida Statutes, requires school districts, under certain conditions, to provide students the option of participating in VIPs. For example, students may choose VIP services provided by the school district, the Florida Virtual School, another approved provider, another school district, or a virtual charter school. Pursuant to Section 1002.45(1)(b), Florida Statutes, school districts that are not considered to be in sparsely-populated counties, as discussed in Section 1011.62(7), Florida Statutes, must provide students with at least three options to participate in virtual instruction. As the District is not in a sparsely-populated county, the District must offer the three VIP types for all grade levels within the District's VIP.

The District provided students the opportunity to participate in virtual instruction. However, the District did not provide all students at least three options, contrary to Section 1002.45(1)(b), Florida Statutes, and thus limited student access to the different virtual instruction types. Although full-time and part-time types were provided for grades kindergarten through 12, only two virtual school options were offered for grades kindergarten through 5 and 9 through 11, and only one option was offered for grade 12. A similar finding was noted in our report No. 2013-094.

Recommendation: The District should ensure that the minimum number of VIP part-time and full-time options is offered to all grade levels as required by law.

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| Food Service Records Management |
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Finding No. 10: Monitoring of the Purchased Food Cost per Meal

During the 2012-13 school year, the District had 279 locations that prepared meals for 357 serving sites and purchased food expenditures for this period totaled \$60.4 million.

We requested District records evidencing the monitoring of purchased food costs per meal among schools at the same educational level. In response to our inquiries, District personnel indicated that management performs weekly reviews of meal participation (revenue) and meals per labor hour for trends and site specific performance, as well as monitoring food orders and inventory. Additionally, District personnel indicated that key performance indicators of meal participation, productivity standards, and production and menu records have helped management to analyze and review site performance. However, District records did not evidence the current cost per meal and year-to-date cost per meal for purchased food, food processing, supplies, labor, and operating expenses for breakfast and lunch meals. Nor had the District, of record, established cost parameters based on industry standards or analyzed significant differences between actual purchased food cost per meal and these parameters. As such, the District's ability to monitor, analyze, and evaluate the purchased food cost per meal among schools at the same educational level was limited.

While the procedures performed by the District provide a measure of control, monitoring differences in purchased food cost per meal among schools at the same educational level may provide the District a more effective means of detecting unauthorized or inefficient usage of food supplies. Similar findings were noted in our report Nos. 2008-158 and 2011-099.

Recommendation: The District should strengthen its procedures to monitor the purchased food cost per meal among the District's schools by establishing cost parameters based on industry standards and analyzing significant differences between actual purchased food cost per meal and these parameters. The District should also document, of record, the causes of differences and take appropriate action, as necessary, to promote the efficient use of food supplies.

Motor Vehicles

Finding No. 11: Monitoring Fuel Efficiency

During the 2012-13 fiscal year, the District expended \$2.5 million and \$6.1 million for gasoline and diesel fuel, respectively, and from July 2013 through February 2014, gasoline and diesel fuel expenditures totaled \$1.6 million and \$6 million, respectively. The principal system used for dispensing fuel for District motor vehicles is the Vehicle Information Transmitter (VIT). The VIT system uses a fuel tracking device installed in vehicles to track fuel distributed through the fuel pumps located at transportation centers. The tracking device activates the fuel pump and allows the user to obtain fuel without the use of a fuel card or personal identification number while capturing data that allow management to generate fuel consumption and exception reports for each vehicle.

The DOT is responsible for reviewing monthly fuel exception reports that identify vehicles with fuel consumption averages of less than 4 miles per gallon or more than 25 miles per gallon. The report provides the date and time of the fueling, odometer readings at the time of the fueling, miles driven, units of fuel consumed, and the average miles per gallon for each vehicle. The DOT submits the exception reports to the department that owns or utilizes the vehicle for investigation or to the corresponding vehicle repair shop to have the mileage verified and the VIT checked to ensure that the mileage readings from these devices match. If odometer reprogramming or VIT recalibration are necessary, the revised readings are entered in the District's fuel system to update the vehicle's fuel usage records.

Our review of 20 average miles per gallon exceptions generated for ten vehicles for the November and December 2013 exception reports disclosed 6 exceptions for three vehicles that remained unresolved by management from three to four months. District personnel indicated that the exceptions shown on the reports resulted from several flaws in the fuel exception reports, mileage-related anomalies, and VIT technical errors from the VIT not being synchronized to the vehicle's odometer. However, when reported exceptions are not resolved timely, the control provided by the VIT system is limited and there is increased risk of unauthorized fuel usage. Similar findings were noted in our report Nos. 2011-099 and 2013-108.

Recommendation: The District should enhance its procedures to timely investigate and resolve exceptions noted in fuel exception reports.

Information Technology

Finding No. 12: Written Policies and Procedures

Each information technology (IT) function needs complete, well-documented policies and procedures to describe the scope of the function and its activities. Sound policies and procedures provide benchmarks against which compliance can be measured and contribute to an effective control environment.

The District had not developed written policies and procedures for the creation, authorization, modification, and review of users' access privileges. Also, the District had not developed written procedures for data restoration,

including preparation of a test plan and documentation of test results. Without written policies and procedures, the risk is increased that IT controls may not be followed consistently and in a manner pursuant to management's expectations. A similar finding was noted in the District's 2011-12 fiscal year financial audit report.

Recommendation: The District should establish written policies and procedures for the management of access privileges and data restoration.

Finding No. 13: Access Privileges

Access controls are intended to protect data and IT resources from unauthorized disclosure, modification, or destruction. Effective access controls provide employees and contractors access to IT resources based on a demonstrated need to view, change, or delete data and restrict employees and contractors from performing incompatible functions or functions outside of their areas of responsibility. Clear division of roles and responsibilities between the IT function and application end users reduces the possibility of a single employee or contractor subverting a critical process. Periodic reviews of assigned IT access privileges are necessary to ensure that employees and contractors can only access IT resources that are necessary to perform their job responsibilities and that the assigned access privileges enforce an appropriate separation of incompatible responsibilities. Timely deactivation of terminated employee and contractor IT access privileges is necessary to ensure that the access privileges are not misused to compromise data or IT resources.

Our tests of selected access privileges to the enterprise resource planning system, including finance and human resources (HR) applications, disclosed some access privileges that were unnecessary or that permitted incompatible functions to be performed. Specifically:

- Fourteen Systems and Programming Services employees and contractors had the ability to update transactions within the finance application, including check information and vendor master records. In response to our inquiry in January 2014, District personnel indicated that the access privileges were removed for all but five of the employees who had reporting and end-user support responsibilities.
- Thirteen former employees and contractors who terminated employment from the District had update access privileges assigned within the District's finance and HR applications. While the former employees and contractors did not maintain their District logon privileges to access the applications after termination, the excessive access privileges that existed prior to their termination resulted from an applied application update that assigned user access privileges directly by user rather than the District's standard procedure of assigning access indirectly by position.

Further, the District had not performed a periodic review of employee and contractor access privileges. The existence of the above inappropriate and unnecessary access privileges indicated a need for a periodic review of all employee and contractor access privileges and increased the risk of unauthorized disclosure, modification, or destruction of District data and IT resources. Similar findings were noted in our report No. 2011-099 and the District's 2011-12 fiscal year financial audit report.

Recommendation: The District should periodically review employee and contractor IT access privileges and remove any inappropriate or unnecessary privileges detected. In addition, the District should ensure that access privileges of terminated employees and contractors are timely deactivated.

Finding No. 14: Security Incident Response Plan

IT security incident response plans are established by management to ensure an appropriate, effective, and timely response to security incidents. These written plans typically detail responsibilities and procedures for identifying, logging, and analyzing security violations and include a centralized reporting structure, and provisions for a team trained in incident response, notification to affected parties, and incident analysis and assessment of additional actions needed.

Section 501.171, Florida Statutes, effective July 1, 2014 (previously Section 817.5681, Florida Statutes), requires that any person who conducts business in Florida and maintains computerized data in a system that includes personal information should provide notice of any breach of security of the system, following determination of the breach, to any Florida resident whose unencrypted personal information was, or is reasonably believed to have been, acquired by an unauthorized person. Prior to July 1, 2014, the notification was required to be made no later than 45¹ days (currently 30 days) following the determination of the breach unless otherwise provided in this section of the law. The required notification may be delayed upon a request by law enforcement if a law enforcement agency determines that the notification will impede a criminal investigation. The notification time period required should commence after the person receives notice from the law enforcement agency that the notification will not compromise the investigation.

Although the District had procedures in place to report and respond to selected incidents involving user security violations, the District had not developed a written IT security incident response plan including:

- Definition of computer security incidents and an established process for reporting a suspected incident;
- Established procedures for isolating and containing a security threat and capturing and maintaining events associated with an incident;
- Identification of response team members trained in roles and responsibilities;
- An established process for involving the appropriate local, State, and Federal authorities; and
- An established process, pursuant to Section 501.171, Florida Statutes, of notifying affected parties whose personal information was, or was reasonably believed to have been, acquired by an unauthorized person.

Should an event occur that involves the potential or actual compromise, loss, or destruction of District data or IT resources, the lack of a written security incident response plan may result in the District's failure to take appropriate and timely actions to prevent further loss or damage to District data and IT resources.

During the 2013-14 fiscal year, District Information Technology System (ITS) personnel were advised by the District's Police Department and Federal law enforcement personnel of a security breach that involved a District cafeteria manager who was being investigated for allegedly selling computer screen printouts containing sensitive data (unencrypted student personal information) obtained from the District's Integrated Student Information System (ISIS). Our inquiries and correspondence with ITS personnel disclosed that the information contained on the computer screen printouts was used by the District's 349 cafeteria managers to perform their daily job functions.

On January 15, 2014, law enforcement authorities notified the District of the breach and system access for the cafeteria manager involved in the security breach was revoked on the same date. On March 21, 2014, Federal charges were filed against the cafeteria manager for conspiring to steal identities for the purpose of filing fraudulent income tax returns. Subsequently, pursuant to a guilty plea, the cafeteria manager was sentenced to 81 months in prison, followed by two years of supervised release, and ordered to pay restitution of \$87,736.

¹ See Section 817.5681 (1)(a), Florida Statutes (2013).

In response to our inquiries in April 2014, we were informed by ITS personnel that affected students whose personal information was, or was reasonably believed to have been acquired for purposes of sale by the cafeteria manager, had not been notified because law enforcement personnel had not provided ITS with a list of individual students who may have been affected by the security breach. Also, ITS personnel indicated that District Police Department personnel had informed them that Federal authorities were deciding how to handle notification; however, District records did not evidence that a law enforcement agency had requested that the District delay notifications of the security breach to not impede the criminal investigation.

District personnel indicated that on August 28, 2014, Notification of Potential Disclosure of Personal Information letters were sent to 32 potential victims, which was 180 days after the 45-day notification requirement. Timely notifications of security breaches to affected individuals may help the individuals take prompt action to protect their identities and limit the extent of losses caused by the breaches.

Recommendation: The District should develop a written security incident response plan to provide reasonable assurance that the District will respond in an appropriate and timely manner to events that may jeopardize the confidentiality, integrity, or availability of District data and IT resources.

Finding No. 15: Security Controls – User Authentication, Data Loss Prevention, and Logging and Monitoring System Activity

Security controls are intended to protect the confidentiality, integrity, and availability of data and IT resources. Our audit disclosed that certain District security controls related to user authentication, data loss prevention, and logging and monitoring of system activity needed improvement. We are not disclosing specific details of the issues in this report to avoid the possibility of compromising District data and IT resources. However, we have notified appropriate District management of the specific issues. Without adequate security controls related to user authentication, data loss prevention, and logging and monitoring of system activity, the risk is increased that the confidentiality, integrity, and availability of District data and IT resources may be compromised. A similar finding related to user authentication controls was communicated to District management in connection with our report No. 2011-099.

Recommendation: The District should improve IT security controls related to user authentication, data loss prevention, and logging and monitoring of system activity to ensure the continued confidentiality, integrity, and availability of District data and IT resources.

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| PRIOR AUDIT FOLLOW-UP |
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The District had taken corrective actions for findings included in previous audit reports except as shown in the following table:

| Current Fiscal Year Finding Numbers | 2011-12 Fiscal Year Audit Reports and Finding Numbers | 2009-10 Fiscal Year Audit Report and Finding Numbers | 2006-07 Fiscal Year Audit Report and Finding Numbers |
|-------------------------------------|--|--|--|
| 4 | NA(1) | Audit Report No. 2011-099, Finding No. 4 | Audit Report No. 2008-158, Finding No. 7 |
| 8 | Audit Report No. 2013-094, Finding No. 6 (Statewide VIP Audit) | NA | NA |
| 9 | Audit Report No. 2013-094, Finding No. 5 (Statewide VIP Audit) | NA | NA |
| 10 | NA(1) | Audit Report No. 2011-099, Finding No. 11 | Audit Report No. 2008-158, Finding No. 1 |
| 11 | Audit Report No. 2013-108, Finding No. 4 | Audit Report No. 2011-099, Finding No. 14 | NA |
| 12 | CPA Report, Finding No. 2012-03 | NA | NA |
| 13 | CPA Report, Finding No. 2012-04 | Audit Report No. 2011-099, Finding No. 19 | NA |
| 15 | NA(1) | Audit Report No. 2011-099, Finding No. 18 | NA |

Note (1): Audit finding not included in the scope of a 2011-12 fiscal year operational audit.

NA – Not applicable (Note: Above chart limits recurring findings to two previous financial or operational audit reports.)

OBJECTIVES, SCOPE, AND METHODOLOGY

The Auditor General conducts operational audits of governmental entities to provide the Legislature, Florida's citizens, public entity management, and other stakeholders unbiased, timely, and relevant information for use in promoting government accountability and stewardship and improving government operations.

We conducted this operational audit from March 2013 through September 2013 and from February 2014 through November 2014 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The objectives of this operational audit were to:

- Evaluate management's performance in establishing and maintaining internal controls, including controls designed to prevent and detect fraud, waste, and abuse, and in administering assigned responsibilities in accordance with applicable laws, rules, regulations, contracts, grant agreements, and other guidelines.
- Examine internal controls designed and placed in operation to promote and encourage the achievement of management's control objectives in the categories of compliance, economic and efficient operations, reliability of records and reports, and the safeguarding of assets, and identify weaknesses in those controls.
- Determine whether management had taken corrective actions for findings Nos. 3 through 13 and 16 through 19, included in our report No. 2011-099; finding Nos. 3 through 6 and 10, included in our report No. 2013-094; and findings Nos. 1 through 5 included in our report No. 2013-108.
- Identify statutory and fiscal changes that may be recommended to the Legislature pursuant to Section 11.45(7) (h), Florida Statutes.

This audit was designed to identify, for those programs, activities, or functions included within the scope of the audit, deficiencies in management's internal controls, instances of noncompliance with applicable laws, rules, regulations, contracts, grant agreements, and other guidelines; and instances of inefficient or ineffective operational policies, procedures, or practices. The focus of this audit was to identify problems so that they may be corrected in such a way as to improve government accountability and efficiency and the stewardship of management. Professional judgment has been used in determining significance and audit risk and in selecting the particular transactions, legal compliance matters, records, and controls considered.

For those programs, activities, and functions included within the scope of our audit, our audit work included, but was not limited to, communicating to management and those charged with governance the scope, objectives, timing, overall methodology, and reporting of our audit; obtaining an understanding of the program, activity, or function; exercising professional judgment in considering significance and audit risk in the design and execution of the research, interviews, tests, analyses, and other procedures included in the audit methodology; obtaining reasonable assurance of the overall sufficiency and appropriateness of the evidence gathered in support of our audit findings and conclusions; and reporting on the results of the audit as required by governing laws and auditing standards.

The scope and methodology of this operational audit are described in Exhibit A. Our audit included the selection and examination of records and transactions occurring during the 2012-13 fiscal year and selected actions taken subsequent thereto. Unless otherwise indicated in this report, these records and transactions were not selected with the intent of projecting the results, although we have presented for perspective, where practicable, information concerning relevant population value or size and quantifications relative to the items selected for examination.

An audit by its nature does not include a review of all records and actions of agency management, staff, and vendors, and as a consequence, cannot be relied upon to identify all instances of noncompliance, fraud, waste, abuse, or inefficiency.

AUTHORITY

Pursuant to the provisions of Section 11.45, Florida Statutes, I have directed that this report be prepared to present the results of our operational audit.



David W. Martin, CPA
Auditor General

MANAGEMENT'S RESPONSE

Management's response is included as Exhibit B.

EXHIBIT A
AUDIT SCOPE AND METHODOLOGY

| Scope (Topic) | Methodology |
|---|--|
| Information technology (IT) policies and procedures. | Reviewed the District's written IT policies and procedures to determine whether they addressed certain important IT control functions. |
| IT access privileges and separation of duties. | Reviewed procedures for maintaining and reviewing access to IT resources. Tested selected access privileges over the District's Enterprise Resource Planning system, including finance and human resources applications, employee portal, network, operating system, and databases to determine the appropriateness and necessity based on the employees' and contractors' job functions and responsibilities and adequacy with regard to preventing the performance of incompatible duties. |
| IT logging and monitoring. | Reviewed procedures and reports related to the capture and review of system activity that were designed to ensure the appropriateness of access to and modification of sensitive or critical IT resources. |
| IT data loss prevention. | Determined whether the District had developed written security policies and procedures governing the classification, management, and protection of sensitive and confidential information. |
| IT security incident response. | Reviewed the District's written policies and procedures, plans, and forms related to security incident response and reporting. |
| IT authentication controls. | Reviewed supporting documentation to determine whether authentication controls were configured and enforced in accordance with IT best practices. |
| IT security awareness. | Reviewed the District's IT security awareness training procedures. |
| Direct-support organizations. | Reviewed cash transfers and extending credit, or doing business with the direct-support organization (DSO) at prices that exceed the DSO's cost of providing the goods or services. |
| Financial condition. | Applied analytical procedures to determine whether the percent of the General Fund total unassigned and assigned fund balances at June 30, 2013, to the fund's revenues was less than the percentage specified in Section 1011.051, Florida Statutes. Analytical procedures were also applied to determine the reasonableness and ability of the District to make its future debt service payments. |
| Annual fire safety, casualty safety, and sanitation inspection reports. | Obtained copies of the most recent annual fire safety, casualty safety, and sanitation inspection reports and determined whether deficiencies noted were timely corrected. |
| Construction project closeout. | Examined capital construction project files and other supporting documentation to determine the effectiveness of the District's construction project closeout procedures. |
| Earmarked capital project resources. | Determined, on a test basis, whether nonvoted capital outlay tax levy proceeds were expended in compliance with the restrictions imposed on the use of these resources. |

EXHIBIT A (CONTINUED)
AUDIT SCOPE AND METHODOLOGY

| Scope (Topic) | Methodology |
|--|---|
| Restrictions on use of Workforce Development funds. | Reviewed District's records to determine whether the District used funds for authorized purposes (i.e., not used to support K-12 programs or District K-12 administrative costs). |
| Adult general education program enrollment reporting. | On a test basis, determined whether the District properly reported instructional contact hours in accordance with Florida Department of Education (FDOE) requirements. |
| Social security number requirements of Section 119.071(5)(a), Florida Statutes. | Examined supporting documentation to determine whether the District had provided individuals with a written statement as to the purpose of collecting their social security numbers. |
| Statements of financial interests requirements of Section 112.3145(2), Florida Statutes. | Determined whether the District Superintendent, Board members, and certain purchasing agents filed statements of financial interests in accordance with law. |
| Transparency. | Determined that the District Web site included the proposed, tentative, and official budgets pursuant to Section 1011.035(2), Florida Statutes. |
| Budgets. | Determined whether District procedures for preparing their budget were sufficient to ensure that all potential expenditures were budgeted. |
| Interest rates of lease purchases. | Determined whether interest rates on lease purchases were within maximum rates allowed by Section 215.84(3), Florida Statutes. |
| Auditor selection. | Reviewed supporting documentation related to the most recent auditor (CPA) selection to determine whether the District complied with Section 218.391, Florida Statutes. |
| Inventories. | Reviewed the District's controls over safeguarding transportation parts inventories. |
| Investments. | Determined whether the Board established investment policies and procedures as required by Section 218.415, Florida Statutes, and whether investments during the fiscal year were in accordance with those policies and procedures. |
| Performance assessments. | Examined supporting documentation for performance assessments of selected personnel for reasonableness and compliance with applicable Florida law, rules, and Board policies. |
| Severance pay. | Reviewed severance pay provisions in selected contracts to determine whether the District was in compliance with Florida Statutes. |
| Bonuses. | Determined whether employee bonuses were paid in accordance with Section 215.425(3), Florida Statutes. |
| Compensation for appointed superintendents. | Determined whether the appointed Superintendent's compensation was in accordance with Florida law, rules, and Board policies. |

EXHIBIT A (CONTINUED)
AUDIT SCOPE AND METHODOLOGY

| Scope (Topic) | Methodology |
|---|--|
| Compensation and salary schedules. | Examined supporting documentation to determine whether the Board established a documented process and adopted a salary schedule to ensure that differentiated pay of instructional personnel and school administrators is based on District-determined factors, including, but not limited to, additional responsibilities, school demographics, critical shortage areas, and level of job performance difficulties. |
| Background screenings. | Determined, on a test basis, whether personnel had been subjected to required fingerprinting and background checks. |
| Eligibility for health insurance benefits. | Reviewed District policies and procedures to ensure health insurance was provided only to eligible employees, retirees, and dependents and that such insurance was timely cancelled upon employee termination. Also, determined whether the District had procedures for reconciling health insurance costs to employee, retiree and Board-approved contributions. |
| Professional development training records. | Reviewed and evaluated procedures and District records documenting approval, offering, attendance, participation, and reporting of professional development training classes. |
| Board member compensation. | Examined supporting documentation to determine whether Board members' salaries were in compliance with Section 1001.395, Florida Statutes. |
| Bus drivers. | Determined whether District procedures were adequate to ensure that bus drivers were properly licensed and monitored. |
| Fuel efficiency of vehicles. | Reviewed supporting documentation to determine the effectiveness of the District's monitoring of fuel efficiency of vehicles. |
| Monitoring purchased food costs per meal. | Reviewed procedures to identify differences for purchased food cost per meal among schools at the same education level. |
| Monitoring purchased food inventory turnover rates and related reconciliations. | Tested schools' purchased food inventory turnover rates to determine whether the District effectively monitored purchased food inventory and whether the reasons for significant rate variances from the average inventory turnover rate were documented and resolved timely. |
| Daily food production and menu records. | Tested daily production and menu records to determine whether the District properly documented compliance with meal pattern requirements and monitored the quantities of food items used in the preparation of meals. |
| John M. McKay Scholarships for Students with Disabilities Program. | Examined records to determine whether parents and guardians were notified annually of the John M. McKay Scholarships for Students with Disabilities Program pursuant to Section 1002.39(5)(a), Florida Statutes. |

EXHIBIT A (CONTINUED)
AUDIT SCOPE AND METHODOLOGY

| Scope (Topic) | Methodology |
|---|---|
| Purchasing card transactions. | Tested transactions to determine whether purchasing cards were administered in accordance with District policies and procedures. Also, tested former employees to determine whether purchasing cards were timely canceled upon termination of employment. |
| Rebate revenues. | Determined whether rebate revenues received from purchasing card and e-Payable programs were allocated to the appropriate District funds. |
| Contract agreements. | Tested selected contracts to determine compliance with competitive selection requirements, whether the District contracted with its employees for services provided beyond that provided in the salary contract contrary to Section 112.313, Florida Statutes, and whether the contract clearly specified deliverables, time frames, documentation requirements, and compensation. Also tested selected payments for proper support and compliance with contract terms. |
| Related-party transactions. | Reviewed District policies and procedures related to identifying potential conflicts of interest. For selected District employees, reviewed Department of State, Division of Corporation, records; statements of financial interest; and District records to identify any potential relationships that represent a conflict of interest with vendors used by the District. |
| Construction processes. | Examined records and evaluated construction planning processes to determine whether processes were comprehensive, including consideration of restricted resources and other alternatives to ensure the most economical and effective approach, and met District short-term and long-term needs. |
| Construction administration. | For selected major construction projects, determine whether contractors were awarded construction projects in accordance with applicable laws and rules, and tested payments and supporting documentation to determine compliance with District policies and procedures and provisions of law and rules. Also, for construction management contracts, determined whether the District monitored the selection process of architects and engineers, construction managers, and subcontractors by the construction manager. |
| Monitoring progress of construction projects. | Tested selected construction project records to determine whether projects progressed as planned and were cost effective and consistent with established benchmarks, and whether contractors performed as expected. |
| Five-year facilities work plan. | Reviewed the current five-year facilities work plan and determined whether the District maintained records that supported the information reported in the plan. |

EXHIBIT A (CONTINUED)
AUDIT SCOPE AND METHODOLOGY

| Scope (Topic) | Methodology |
|---|---|
| Selection process and insurance for architects and engineers. | For selected major construction projects, determined whether architects and engineers engaged during the audit period were properly selected and, where applicable, had evidence of required insurance. Also, reviewed architect and engineer contracts to determine whether they included errors and omissions allowance provisions. |
| Dual enrollment programs. | Reviewed District policies and procedures related to dual enrollment programs. Determined, on a test basis, whether payments made for dual enrolled students were consistent with the applicable dual enrollment agreement and Section 1007.271, Florida Statutes. |
| Electronic funds transfers and payments. | Reviewed District policies and procedures relating to electronic funds transfers and vendor payments. Tested supporting documentation to determine whether selected electronic funds transfers and payments were properly authorized and supported, and complied with State Board of Education Rule 6A-1.0012, Florida Administrative Code. |
| Charter schools' insurance requirements. | Determined, on a test basis, whether the District effectively monitored charter schools' insurance requirements. |
| Charter school administrative fee. | Examined records to determine whether the District properly withheld the charter school administrative fee pursuant to Section 1002.33(20)(a), Florida Statutes. |
| Charter school lease agreements. | Determined whether the District limited fees charged to charter schools for facility leases in compliance with Section 1002.33(20)(b), Florida Statutes. |
| Charter school fiscal viability. | Determined whether the District evaluated the charter school application for the fiscal viability of the charter school and the competency of the staff responsible for operating the charter school before the charter was granted using the FDOE evaluation instrument required by Section 1002.33(6)(b), Florida Statutes, and State Board of Education Rule 6A-6.0786, Florida Administrative Code. |
| Charter school audits. | Reviewed the audit reports for District sponsored charter schools to determine whether the required audit was performed. |
| Charter school termination. | For charter school charters that are not renewed or are terminated, reviewed District procedures to determine whether applicable funds and property appropriately reverted to the District, and that the District did not assume debts of the school or center, except as previously agreed upon by the District. |

EXHIBIT A (CONTINUED)
AUDIT SCOPE AND METHODOLOGY

| Scope (Topic) | Methodology |
|--|---|
| Charter school expedited review. | Reviewed District procedures to determine whether they were sufficient and appropriate to determine whether its charter schools were required to be subjected to an expedited review pursuant to Section 1002.345, Florida Statutes. For schools subjected to an expedited review, examined records to determine whether the District timely notified the applicable governing board pursuant to Section 1002.345(1)(b), Florida Statutes, and whether the District, along with the governing board, timely developed and filed a corrective action plan with FDOE pursuant to Section 1002.345(1)(c), Florida Statutes. |
| Virtual instruction program (VIP) policies and procedures. | Determined whether the District's written VIP policies and procedures addressed certain important VIP functions. |
| VIP FDOE-approved contract provisions. | For District-contracted FDOE-approved VIP providers, determined whether contracts with providers contained provisions required by State law, including: (1) a detailed curriculum plan; (2) a method for satisfying graduation requirements; (3) a method for resolving conflicts; (4) authorized reasons for contract terminations; (5) a requirement that the provider be responsible for all debts of the VIP should the contract be terminated or not renewed; and (6) a requirement that the provider comply with Section 1002.45, Florida Statutes. Also, reviewed contracts to determine whether provisions were included to address compliance with contract terms, the confidentiality of student records, monitoring of the providers' quality of virtual instruction, data quality, and the availability of provider accounts and records for review and audit by the school districts and other external parties. |
| VIP parent options. | Reviewed District records to determine whether the District provided the VIP options required by State law and provided parents and students with information about their rights to participate in the VIP as well as timely written notification of VIP enrollment periods. |
| VIP computing resources. | Reviewed student records and determined whether the District ensured that VIP students were provided with the computing resources necessary for program participation for those eligible students that did not already have such resources in their home. |
| Intensive reading instruction. | Determined whether the District used supplemental academic instruction and research based reading instruction allocations to provide an additional hour of intensive reading instruction to students every day, school-wide to the applicable schools pursuant to Section 1011.62(9), Florida Statutes. Also, pursuant to the 2013 General Appropriations Act, determined whether the District appropriately reported the funding sources, expenditures, and student outcomes for each participating school. |

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EXHIBIT B
MANAGEMENT'S RESPONSE



Miami-Dade County Public Schools

giving our students the world

Superintendent of Schools
Alberto M. Carvalho

Miami-Dade County School Board
Perla Tabares Hantman, Chair
Dr. Lawrence S. Feldman, Vice Chair
Dr. Dorothy Bendross-Mindingall
Susie V. Castillo
Dr. Wilbert "Tee" Holloway
Dr. Martin Karp
Dr. Marta Pérez
Raquel A. Regalado

January 20, 2015

Mr. David W. Martin, CPA
Auditor General
G74 Claude Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1450

Dear Mr. Martin:

Attached are our responses to the preliminary and tentative audit findings and recommendations of the operational audit of the Miami-Dade County District School Board for the fiscal year ended June 30, 2014.

As noted in the responses, the District generally agrees with these findings. Management has implemented corrective actions to satisfy all recommendations germane to this audit report. What follows are details of the findings and their corresponding corrective action response.

Mr. Jose L. Dotres, Chief of Staff, is responsible for coordinating the response associated with this audit. If additional information is required, you may contact him at 305 995-1918.

We welcome the information provided by your staff and this report regarding recommendations for improvement and efficiency of operations, and would like to express our appreciation for the professional manner in which this audit was conducted.

Sincerely,

Alberto M. Carvalho,
Superintendent of Schools

AMC:mtg
L565

cc: Superintendent's Cabinet

*School Board Administration Building • 1450 N.E. 2nd Avenue • Miami, Florida 33132
305-995-1000 • www.dadeschools.net*

EXHIBIT B (CONTINUED)
MANAGEMENT'S RESPONSE

TRANSPARENCY

Finding No. 1 – The District did not timely and prominently post the required official budget information for 2012-2013 and 2013-2014 fiscal years on its Web site.

Management's Response:

The *Executive Summary* is produced for the Tentative Budget (over 250 pages) providing the public with summary information in several formats. They are posted on the web for both 2012-2013 and 2013-2014. Each year the first budget public hearing is advertised in the newspaper providing a budget summary with final millage rates, notice of tax for school capital outlay, and a notice of proposed tax increase as required by law. The notice of proposed tax increase includes the address and time of the where the public hearing will be held. The public may attend the public hearing and discuss budget issues.

At the September Board meeting, only changes from the Executive Summary are summarized in Agenda Item E-16 and State Budget forms are provided as background information. The State Budget forms provide: 1) the total budget by fund/function/object along and 2) final millage rates but does not provide explanations as to what major changes have been made in the budget compared to the prior fiscal year.

In addition, final millage rates are approved by the Board in Agenda Item E-14. There are no increases from the millage approved by the Board at the first public hearing. The Executive Summary is not reproduced with updated information.

To ensure more budget transparency, State Budget Forms containing the official budget information will be posted on the web following final adoption by the Board.

RESTRICTED RESOURCES

Finding No. 2 – District records did not evidence that fuel tax refunds were used for authorized purposes.

Management's Response:

The District concentrates its efforts in funding renovations and maintenance projects where the wellbeing and safety of our students is a top priority. The District's General Fund gives up .061 or \$12.3 million of discretionary millage to capital projects to cover expenditures of the repairs and maintenance of schools inclusive of repair and upgrading of roads and streets within the District.

District procedures have been updated to comply with the statutory requirement that fuel tax rebates be earmarked to fund construction, renovation and maintenance of

EXHIBIT B (CONTINUED)
MANAGEMENT'S RESPONSE

roads and streets as a result of new school construction or renovation of existing schools.

Finding No. 3 – The District did not allocate e-Payables and purchasing card (P-card) program rebates generated by restricted resources to appropriate District funds.

Management's Response:

The e-Payables and purchasing card program rebates result from a contractual agreement with a financial institution in this case JP Morgan Chase. The rebate is calculated and paid to the District one year in arrears based on total volume that include thousands of transaction and hundreds of programs as well as early payment terms. The rebate is tantamount to a prompt payment discount.

The intent of the rebate is to support the administration of the credit card and e-Payables program. The District has procedures in place to ensure that Federal awards and State resources are spent in the manner prescribed by the funding agencies. In the future, the District will follow the Florida Department of Education's recently published guidance on rebates.

FACILITY SAFETY

Finding No. 4 – We noted 358 deficiencies or facility maintenance needs for four schools that remained unresolved for two or more years after the date of the facility safety inspections were performed.

Management's Response:

Of the open deficiencies reported by the Auditor General, 91% have been corrected. All remaining deficiencies have been determined to be capital in nature and will be included in planned, funded renovation/replacement projects at the corresponding schools. No pending items pose an imminent hazard to students or staff.

With regard to the broader issue of addressing the District's existing facilities needs, funding is now available as a result of the voter-approved General Obligation Bond (GOB). As GOB projects are completed and buildings are either renovated or replaced, facility-related deficiencies will be corrected.

EXHIBIT B (CONTINUED)
MANAGEMENT'S RESPONSE

PERSONNEL AND PAYROLL

Finding No. 5 – The Superintendent's employment agreement included a severance pay provision that did not appear to be consistent with Section 215.425(4)(a), Florida Statutes.

On October 10, 2014, the Superintendent voluntarily signed a memorandum modifying his employment agreement to provide that any severance pay as a result of termination will not exceed 20 weeks as provided by Section 215.425(4)(a), Florida Statutes. It is worth noting that the Superintendent's contract and provisions therein preceded the change in the referenced statute. Moving forward, Miami-Dade County Public Schools will continue its efforts to ensure that all future employment agreements with severance pay provisions are in accordance with Section 215.425(4)(a), Florida Statutes.

PROCUREMENT

Finding No. 6 – The District's P-card procedures could be improved.

Management's Response:

Purchase Preapprovals – Worksite Administrators. As indicated in Board Policy 6424, the P-card is used to expedite the purchase of certain goods and services. The worksite administrator is solely responsible for administering the location's budget and as such is solely responsible for the approval of the location's purchases including those made through purchase orders and the purchasing card. This process is in alignment with established District approval levels in Board Policy 6320 and administrative procedures for the SAP system.

Purchase Limits – Currently, the District utilizes a Limit Increase Request Form (Form 7476) that provides flexibility for a location to request limit increases subject to budget availability or specific needs. The Form is signed by the Cardholder and approved by the Worksite Administrator before submitting to the Controller's Office.

In the situations cited in the Audit Report, the Department of Transportation has properly executed and approved Limit Increase Request Forms (Form 7476) in compliance with the section of the Manual that address Credit Limit Increase Request.

The Manual will be revised to be more descriptive of the actual process that is currently in place and to further clarify instances where higher limits are required. Additionally, the Manual will add language to reinforce the District's Policy against splitting purchases to circumvent limits.

P-card charges – The section in the Manual listing Additional Exclusions of purchases utilizing the P-card will be enhanced to include additional specific examples of items that are not allowed to be purchased with the P-card.

EXHIBIT B (CONTINUED)
MANAGEMENT'S RESPONSE

Competitive Procurement - The Manual will be revised to add a section on Competitive Bidding as delineated in Board Policy 6320 and a report of monthly P-card expenditures will be provided to the Office of Procurement Management to enable tracking of purchases by vendor/commodity for bid purposes.

Former Employee P-card Cancellations – As explained to the audit team, the Accounts Payable Department implemented a report developed in SAP that lists individuals who have been assigned a purchasing card who have changed work locations or have terminated employment in the previous month.

Periodic Evaluations - The Manual will be revised to include the requirement to perform periodic evaluations of usage and limits.

Finding No. 7 – Procurement procedures could be enhanced to provide for routine review of employee certifications of compliance with the conflict of interest policy and required statements of financial interests for consideration in making procurement decisions.

Management's Response:

The Office of Procurement Management Services is in the process of revising some aspects of School Board Policy 6320, *Purchasing*, specifically adding a section regarding *Conflict of Interest*.

During the completion of each solicitation, each employee involved within the transaction will sign a conflict of interest form. This form will include the names and officers of the respective vendors and the names of each employee. Each employee will sign stating that there are no conflicts of interest. Also, at the beginning of each fiscal year, Procurement staff will review employee certifications and statements of financial interests. For each employee name listed, notification will be sent informing each staff person to complete the following:

1. Review the link of current vendors of the District;
2. Each staff person listed on the statement of financial interests would attest, by signature, that they have no conflicts of interest with any listed vendors; and
3. This information will be retained within the Procurement Management Department and updated annually to list the newly registered vendors and sent out each fiscal year to all employees listed on the statement of financial interests, as noted above.

EXHIBIT B (CONTINUED)
MANAGEMENT'S RESPONSE

VIRTUAL INSTRUCTION PROGRAM

Finding No. 8 – District records did not evidence that timely, written notifications were provided to parents about student opportunities to participate in the District's virtual instructional program (VIP) and open enrollment period dates.

Management's Response:

The District will modify its procedures regarding notification of VIP options and the open enrollment period. Staff in Charter School Operations and the Region Offices will be asked to monitor school compliance with the notification requirement.

Finding No. 9 – The District could enhance procedures to ensure that the required number of VIP options is offered.

Management's Response:

The District will offer additional VIP options to students. The following full-time and part-time options will be available:

- Option 1: K12 (Fuel Education) for grades K-12
- Option 2: Broward County Virtual for grades K-12
- Option 3: FLVS/Connections Academy for grades K-12

Executed contracts were submitted for option 1. For option 2, the District provided a copy of the School Board Policy that allows inter-district transfers between Miami-Dade and Broward counties. The Auditor General did not accept the School Board policy in lieu of a contract and required a separate agreement between Broward and Miami-Dade counties for virtual school participation. The agreement was recently drafted by the Miami-Dade County School Board Attorney's Office and has been submitted to Broward County for signatures. For option 3, the district is currently amending its contract with FLVS to offer the part time program for grades K-12.

FOOD SERVICE RECORDS MANAGEMENT

Finding No. 10 – The District's monitoring of purchased food cost per meal could be improved.

Miami-Dade County Public Schools' Food and Nutrition Department has implemented the following strategies:

- Implemented procedures to monitor the purchased food cost per meal by performing weekly reviews of student meal participation and meals per labor hour for trends and site specific performance, and monitoring food orders and inventory.

EXHIBIT B (CONTINUED)
MANAGEMENT'S RESPONSE

- District will monitor meal participation, productivity standards, and production and menu records to help analyze and review site performance as key performance indicators.
- Monthly budget projection meetings are held with staff from the Department of Food and Nutrition, Accounting and Budget Management to analyze the monthly statement of operations for all categories of revenues and expenditures.
- Budgetary, operational and industry trend analysis is performed for all revenue and expense categories to determine fluctuations which will be addressed by management.
- Create a standard cost to compare against actual purchased food cost per meal.

In conclusion, the Department of Food and Nutrition will strengthen current procedures by establishing a purchased food cost parameter based on the National Food Service Management Institute's Financial Management performance indicators.

MOTOR VEHICLES

Finding No. 11 – The District needed to enhance its motor vehicle fuel efficiency monitoring procedures.

The Miami-Dade County Public Schools' Transportation Department has implemented the following strategies:

- Developed a Fuel Exception Report to facilitate gathering of fuel efficiency information for each department that operates District motorized equipment or vehicles. Each department administrator has been directed to review the report for exceptions or irregularities for their individual department's fleet and correct the irregularities in a timely manner or initiate an investigation.
- Implemented several measures to address fueling exceptions or odometer exceptions and assist other District departments to correct any odometer discrepancies that may be recorded in the exception report. These measures include the reprogramming of the Vehicle Information Transmitter (VIT) which is mounted on most District units to enable access to district owned fueling sites.
- Examined different approaches to address low miles-per-gallon readings on calendar year 2003-2005 school buses. These include: enforcing the "No Idle" rule and ensuring that fuel/air filters are replaced as recommended by the manufacturer.
- Evaluated current report with staff from E.J. WARD, the fuel management system provider, to assess and identify possible enhancements. As a result,

EXHIBIT B (CONTINUED)
MANAGEMENT'S RESPONSE

E.J. WARD has indicated that an upgrade to the current version of the software would improve the accuracy of the report.

The Department of Transportation welcomes the information provided in the Auditor General's Report and will continue to search for ways to more accurately monitor fuel usage by district motorized equipment and vehicles.

INFORMATION TECHNOLOGY

Finding No. 12 – The District lacked written policies and procedures for the management of information technology (IT) access privileges and data restoration.

Multiple written documents exist regarding the management of access privileges, instructions for use/user guides, periodic reminders to verify appropriateness of access, etc. Some of these documents are as follows:

- [Network Security Standards](#) (please note, all users of the District's MDCPS Portal are required to confirm/accept the provisions outlined in the Acceptable Use Policy; both the [Staff](#) and [Student](#) Acceptable Use Policies explicitly state that compliance with the Network Security Standards is mandatory)
- [Quad A User Guide](#)
- Numerous Weekly Briefings from ITS and from the Office of Management and Compliance Audits (OMCA)
- ITS Standards and Procedures Document: COMPUTER SECURITY, DATA SECURITY

Schools are audited regularly by OMCA to ensure adherence to these policies/procedures.

To further allay concerns, ITS is proposing the inclusion of the following in the Network Security Standards revisions: IT functions within the District follow the principle of least privilege. Users are automatically provisioned with only the ability to access their own email, Portal site (containing personal/professional information about the employee only), and the general department share/collaboration site specific to the location where he/she is employed. In order to access any additional resources, a location supervisor needs to provide additional access directly utilizing AAAA, Quad-A, or Quad-A+; in instances where a supervisor is unable to utilize any of these mechanisms to grant required access, a formal request should be submitted by the site administrator to ITS Data Security utilizing the Help Desk Expert Automation Tool (HEAT).

With regards to backup/data restoration concerns highlighted in the finding, multiple published documents address these topics as well:

EXHIBIT B (CONTINUED)
MANAGEMENT'S RESPONSE

- [Network Security Standards](#)
- ITS Standards and Procedures Document: BACKUP PROCEDURES, CD SYSTEM, DISASTER RECOVER PROCEDURES, JOB EXECUTION PROCEDURES, NETWORK SERVICES

The District has established a mature backup and data recovery/restoration process. ITS is regularly tasked with restoring data retrieved from various systems and backup platforms and has achieved a high success rate in these restoration efforts. To augment these real-world "test" processes, ITS will investigate the feasibility of implementing the periodic limited restoration of mission-critical systems.

Finding No. 13 – Some inappropriate or unnecessary IT access privileges existed.

The District employs an automated process to remove/revoke access for individuals who are no longer employed by the District. Site administrators are required by Policy (Network Security Standards) to review access reports for their respective locations on a regular/timely basis. By employing a decentralized authorization model, each of these administrators has the ability to remove access to sensitive/privileged information on the fly and at their individual discretion. Supporting documentation for Finding No. 12 is applicable here as well, as the supporting documents instruct site administrators to review authorization lists on a regular basis.

The ITS Standards and Procedures document also contains a section titled "Employee Termination Notification" that instructs supervisors of contractors and other individuals to submit a HEAT Employee Termination when a separation or termination occurs. ITS Data Security performs intermittent ad-hoc reviews of access in areas typically utilizing large numbers of contractors in order to verify appropriateness of access to mitigate some of the issues where proper "termination of access" notifications are not issued; Enterprise Resource Planning (ERP) Security performs the addition/removal of Payroll Approver functions at the behest of the Payroll department during their periodic access reviews. In order to address the potential oversight regarding contractor access removal, ITS will determine the feasibility of implementing an automated process to disable contractor accounts after a specified period of inactivity.

User access to these systems is based on Active Directory authentication utilizing an LDAP connection. As indicated in the audit, in the instances where users retained roles even after separation/termination, Active Directory login was disabled for the users, rendering any existing access useless. In the cases mentioned of users with inappropriate excessive rights, the District experienced a documented glitch where roles were incorrectly assigned to the user level rather than the position level in a number of isolated situations. As of this response, we are unable to recreate that issue and, as such, feel that it may have been resolved by an applied support pack or patch.

In order to mitigate concerns regarding excessive authorizations in the ERP system, ITS proposes developing a report (similar to the Resource Access Control Facility (RACF)

EXHIBIT B (CONTINUED)
MANAGEMENT'S RESPONSE

report) highlighting sensitive roles that site administrators will be required to review in the same manner as the RACF report. While the information is currently available, it is difficult to decipher and cumbersome for site administrators to find of any significant use. A functional spec for a report of this nature has been developed, but needs to be vetted appropriately before being placed into production.

Finding No. 14 – The District had not developed a written IT security Incident response plan.

The December 10, 2014 School Board Meeting saw the promulgation of new Board Policy 8351, Electronic Data Security Breach Notice Requirements, to echo notification requirements of 2014 Florida Statute 501.171. The new Policy will be published forthwith, and the District Network Security Standards will be amended to include information pertinent to this issue as well.

Finding No. 15 – District IT security controls related to user authentication, data loss prevention, and logging and monitoring system activity needed improvement.

The District has reviewed the recommendations based on the audit findings. In order to mitigate some of the audit concerns, software policies will be implemented and written policy documents will be revised to address specific concerns where possible/appropriate. In addition, the District is researching the feasibility of procuring/implementing software solutions for issues not specifically addressed by these measures.

STATE OF FLORIDA AUDITOR GENERAL

Operational Audit

Report No. 2017-196
March 2017

MIAMI-DADE COUNTY DISTRICT SCHOOL BOARD



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2015-16 fiscal year, Mr. Alberto M. Carvalho served as Superintendent of Miami-Dade County Schools and the following individuals served as School Board Members:

| | <u>District No.</u> |
|--|---------------------|
| Dr. Wilbert "Tee" Holloway | 1 |
| Dr. Dorothy Bendross-Mindingall, Vice Chair from 11-17-15 | 2 |
| Dr. Martin S. Karp | 3 |
| Ms. Perla Tabares Hantman, Chair | 4 |
| Ms. Susie V. Castillo | 5 |
| Ms. Raquel A. Regalado | 6 |
| Ms. Lubby Navarro | 7 |
| Dr. Marta Pérez | 8 |
| Dr. Lawrence S. Feldman, Vice Chair to 11-16-15 | 9 |

The team leader was Michael J. Salerno, CPA, and the audit was supervised by Hector J. Quevedo, CPA. For the information technology portion of this audit, the team leader was Vikki Mathews, CISA, and the supervisor was Heidi G. Burns, CPA, CISA.

Please address inquiries regarding this report to Micah E. Rodgers, CPA, Audit Supervisor, by e-mail at micahrodgers@aud.state.fl.us or by telephone at (850) 412-2905.

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MIAMI-DADE COUNTY DISTRICT SCHOOL BOARD

SUMMARY

This operational audit of the Miami-Dade County School District (District) focused on selected District processes and administrative activities and included a follow-up on findings noted in our report No. 2015-089 and the management letter comment in the 2014-15 financial audit report. Our audit disclosed the following:

Finding 1: District records did not always evidence that impact fee proceeds were used only for authorized purposes, resulting in questioned costs of \$17.7 million.

Finding 2: As similarly noted in our report No. 2015-089, the District did not always timely correct deficiencies noted in annual facility inspections.

Finding 3: District controls over the purchasing card program continue to need improvement.

Finding 4: The District did not always document appropriate monitoring of charter school closures. Such monitoring is important to ensure that audit reports are timely completed and that other statutory requirements related to charter school closures are met.

Finding 5: District monitoring controls over motor vehicle fuel efficiency continue to need improvement.

Finding 6: The District needs to develop a comprehensive, written information technology (IT) risk assessment.

Finding 7: The District needs to develop a comprehensive, written IT disaster recovery plan.

Finding 8: IT security controls related to user authentication continue to need improvement.

BACKGROUND

The Miami-Dade County School District (District) is part of the State system of public education under the general direction of the Florida Department of Education, and is governed by State law and State Board of Education rules. Geographic boundaries of the District correspond with those of Miami-Dade County. The governing body of the District is the Miami-Dade County District School Board (Board), which is composed of nine elected members. The appointed Superintendent of Schools is the executive officer of the Board. During the 2015-16 fiscal year, the District operated 354 elementary, middle, high, and specialized schools; sponsored 126 charter schools; and reported 352,802 unweighted full-time equivalent students.

This operational audit of the District focused on selected processes and administrative activities and included a follow-up on findings noted in our report No. 2015-089 and the management letter comment in the 2014-15 financial audit report. The results of our audit of the District's financial statements and Federal awards for the fiscal year ended June 30, 2016, are presented in a separate report.

FINDINGS AND RECOMMENDATIONS

Finding 1: Restricted Capital Outlay Resources – Impact Fees

Pursuant to a Miami-Dade County (County) Ordinance,¹ the District receives educational facilities impact fee proceeds and accounts for these proceeds in the applicable impact fee benefit funds. On August 30, 2000, the District and the County entered into an interlocal agreement, as required by the County Ordinance, to establish certain procedures for the transfer and expenditure of impact fee proceeds. The County Ordinance and the interlocal agreement provide that proceeds from the educational impact fees are to be earmarked for the construction of new capital educational facilities to accommodate school age children as a result of new residential development. The County Ordinance authorizes the District to use impact fee proceeds to:

- Incur expenditures for the planning and design of new educational facilities.
- Acquire land and material.
- Perform landscaping and site preparation.
- Relocate, extend, or improve utilities.
- Pay inspections and construction management fees.
- Acquire furniture, fixtures, and equipment for educational services.

In addition, the County Ordinance and the interlocal agreement require an annual audit of the impact fee fund financial statements by an independent auditor in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Governmental Auditing Standards*, issued by the Comptroller General of the United States. Further, the independent auditor is required to determine whether the District and the County have complied with applicable laws and regulations, including but not limited to, requirements established by the County Ordinance and the interlocal agreement.

The District accounts for impact fee activities in the Capital Projects Fund – Impact Fee Fund. For the 2015-16 fiscal year, impact fee proceeds totaled \$29.6 million and impact fee transfers to other funds and expenditures totaled \$17.7 million and \$1.8 million, respectively. To determine the propriety of the impact fee uses, we examined District records supporting all 19 impact fee transfers to other funds. Our examination disclosed that these transfers did not appear to be for authorized purposes as the \$17.7 million was used to service debt that predated approval of the 2015-16 fiscal year impact fees. Specifically, the transfers were to District debt service funds for payment of the debt service requirements of the Certificate of Participation Series (COPS) 2006C, 2006D, 2012B-1, 2012B-2, and 2014B. Additionally, according to the 2015-16 fiscal year impact fees audit report, the COPS 2006D, 2012B-1, 2012B-2, and 2014B proceeds were used to refund COPS 2001C, COPS 2004A, and COPS 2005A. Both the COPS 2004A and COPS 2005A were issued during the 2004-05 fiscal year and their proceeds had been used, in part, to partially refund 2000-01 fiscal year COPS debt.

In response to our inquiries, District personnel indicated that lease-purchase arrangements and other

¹ Miami-Dade County Ordinance No. 95-79.

multi-year financing methods require the District to pledge anticipated impact fee proceeds and to make related debt service payments. District personnel also believed the impact fee use was allowable under the interlocal agreement and required by the County as a condition for adopting the County Ordinance. Notwithstanding this response, District records did not evidence that use of impact fee proceeds to service debt incurred in previous fiscal years addresses the capital educational needs of future residents of the new residential developments for whom the 2015-16 fiscal year impact fee proceeds were collected. Consequently, these impact fee transfers totaling \$17.7 million represent questioned costs.

Recommendation: The District should ensure that impact fee proceeds are expended only for authorized purposes. Additionally, the District should either document to the Florida Department of Education the allowability of the impact fee proceed transfers totaling \$17.7 million to the debt service funds, or restore the \$17.7 million to the 2015-16 fiscal year Capital Projects Fund - Impact Fee Fund.

Follow-up to Management's Response

Management indicated in the written response that the Impact Fee Ordinance authorized various types of multi-year financing in order to build schools in the Impact Fee Districts. However, the point of our finding is that the transfers from the 2015-16 fiscal year impact fees did not directly relate to the educational infrastructure needs of the residents of the new residential developments that paid the impact fees. Accordingly, we continue to question the allowability of the transfers.

Finding 2: Annual Facility Inspections

State law² requires the District to provide for periodic inspection of each educational and ancillary plant at least once during each fiscal year to determine compliance with standards of sanitation and casualty safety prescribed in the State Board of Education (SBE) rules. In addition, fire safety inspections are required to be performed annually by persons certified by the Division of State Fire Marshal as being eligible to conduct fire-safety inspections in public and ancillary plants.

During the 2015-16 fiscal year, the District provided for the required annual inspection of its 395 educational and ancillary plant facility locations. We examined the inspection records for 4 selected school facilities and verified that the District performed the required annual inspections for these schools. However, the inspection records for the 4 schools disclosed 1,626 deficiencies or facility maintenance needs that remained unresolved for 2 or more years after the date the inspections were performed. The deficiencies included, for example, broken smoke detectors, gas line corrosion, painted over fire sprinkler heads, sprinkler pipe and structural corrosion, uninstalled fire sprinklers, and an unmaintained fire alarm system. Similar findings were noted in previous audit report Nos. 2011-099 and 2015-089.

In response to our inquiries in October 2016, District personnel indicated that the deficiencies were due, in part, to the age of the school facilities. District personnel also indicated that the District was actively correcting the deficiencies and that major general obligation bond renovation projects to address the deficiencies were underway. Timely correction of facility deficiencies is important to reduce risks to the occupants' health and safety and to avoid future additional costs.

² Section 1013.12, Florida Statutes.

Recommendation: The District should continue efforts to ensure that deficiencies and facilities maintenance needs identified in the annual inspection reports are timely corrected.

Finding 3: Purchasing Card Program

The District uses purchasing cards (P-cards) to expedite the purchase of selected goods and services. Board policies³ provide that P-cards may be used to make small dollar purchases and acquire materials and supplies as needed for operations. However, Board policies⁴ prohibit P-card use for certain expenditures, such as food for meetings, and individual memberships in professional, educational, and community organizations. Also, purchases made with P-cards are subject to the same rules and regulations that apply to other District purchases and are subject to additional P-card requirements established in the Purchasing Card Program Policies and Procedures Manual (Manual). According to District personnel and our review of District records:

- The Manual identifies additional unallowable charges that may not be made using P-cards, such as charges for extracurricular school activities, equipment greater than \$1,000, and any product procured by the District's Stores and Mail Distribution.
- The Manual also requires use of a purchase authorization form to preapprove P-card purchases. The form requires the requester and cardholder names; a description, including quantity and price, of the goods and services being acquired; and the name and signature of the worksite administrator approving the purchase. Upon approval, the form is returned to the employee authorized to make the purchase.
- District personnel monitor and cancel P-cards of employees who discontinue employment by reviewing a report of employment terminations.
- To issue P-cards and process purchases using P-cards, the District contracted with a financial institution. According to the contract with the financial institution, the institution requires the customer to immediately notify the institution of loss or unauthorized use of any P-card account.

P-card expenditures totaled \$10.9 million for the 2015-16 fiscal year and, as of June 30, 2016, P-cards had been issued to 496 District employees. Our examination of District records supporting 80 selected P-card expenditures totaling \$79,935 disclosed that:

- Worksite administrators both requested and approved 73 (91 percent) of the 80 purchases without independent supervisory review and approval. A contributing factor for this deficiency is that the Manual did not require independent supervisory review and approval of the purchase authorization forms or other records for purchases requested by worksite administrators.

In response to our inquiry, District personnel indicated that worksite administrators are responsible for all their location's purchases, including their own. Notwithstanding this responsibility, without independent supervisory review and approval of worksite administrator purchases, there is an increased risk that any errors or fraud that may occur will not be timely detected.

- Seven charges totaling \$5,419 were not allowed according to the Manual, including:
 - A \$2,900 charge for a wrestling program scale, which exceeded the Manual's \$1,000 limit for equipment.

³ Board Policy 6424, *Purchasing Cards*.

⁴ Board Policy 6480, *Expenditures*.

- A \$1,980 charge for 20 desk chairs (including bookracks) that were also available in the District Stores and Mail Distribution inventory catalog. The purchase cost was \$99 per chair; however, the cost of the chairs listed in the Stores and Mail Distribution inventory catalog was \$82 per chair. Had the purchase been made through the inventory catalog, the purchase would have been \$1,640, or \$340 less than the purchase made using the P-card.
- Three charges totaling \$372 for items prohibited by the Manual, such as t-shirts, decorative hats, table decorations, and a water slide rental.
- A \$124 charge for automotive service provider memberships for emergency services. Subsequent to our inquiries in June 2016, the cardholder reimbursed the District.
- A charge totaling \$43 that was originally recorded as office supplies, but not supported by copies of receipts or other District records. Subsequent to our inquiries in November 2016, the District obtained a copy of the receipt showing that the transaction was for bakeware and buffet set purchases at a retail store.

In response to our inquiries, District personnel indicated that, although these charges were not in compliance with the P-card manual, they served educational purposes.

Adherence to the Manual's purchasing restrictions would reduce the risk of inappropriate purchases and appropriate supervisory review and approval procedures would help detect purchases that are not allowed by the Manual and provide assurance that P-cards are used exclusively for authorized District purposes.

Additionally, our examination of District records supporting the P-cards for 24 employees who separated from District employment during the 2015-16 fiscal year disclosed that the P-cards for 9 former employees were not canceled until 6 to 271 days, or an average of 76 days, after the individuals separated from District employment. According to District personnel, the untimely cancellations occurred because the report used to monitor employment separations did not include all District employees. District personnel also indicated that, subsequent to our examination, the monitoring report was modified to include all District employees. While our examination of District records disclosed that the former employees did not charge any purchases after their employment separations, untimely cancellation of P-card privileges increases the risk that such privileges could be misused by former employees or others and may limit the District's ability to satisfactorily resolve disputed charges. A similar finding was noted in our report No. 2015-089.

Recommendation: The District should enhance P-card procedures to:

- **Require independent supervisory review and approval of worksite administrator purchases be documented and maintained.**
- **Effectively restrict P-card use to the purposes authorized in the Manual. Such procedures should promote additional care by supervisors who review and approve P-card charges to ensure the charges comply with Manual requirements.**
- **Ensure that P-card privileges are promptly canceled upon a cardholder's separation from District employment.**

Finding 4: Charter School Terminations

State law⁵ provides that:

- Upon initial notification of nonrenewal, closure, or termination of its charter, a charter school may not expend more than \$10,000 per expenditure without prior written approval from the sponsor unless such expenditure was included within the annual budget submitted to the sponsor pursuant to the charter contract, is for reasonable attorney fees and costs during the pendency of any appeal, or is for reasonable fees and costs to conduct an independent audit.
- An independent audit is to be completed within 30 days after notice of nonrenewal, closure, or termination to account for all public funds and assets.
- A charter school may not enter into a contract with an employee that exceeds the term of the school's charter with its sponsor.

According to District personnel, the District implemented procedures to notify charter schools of the requirements in State law. For example, the State law requirements are included in the charter school charter contracts and, upon notification of nonrenewal or termination of a charter contracts, District personnel include the requirements in the termination letter sent to the charter school. In addition, annually in May, District personnel review charter school financial audit contracts and have discussions with charter school staff about the audit scope, the audit period, and management and auditor responsibilities. The review also allows District personnel to confirm whether the contract requires an audit in accordance with *Governmental Auditing Standards*.

Our examination of District records disclosed that nine charter schools closed during the 2014-15 and 2015-16 fiscal years, including three charter schools that were consolidated with other existing charter schools. We made inquiries to District personnel about the remaining six charter schools, requested for examination District records associated with those schools, and found that:

- District records did not evidence efforts to monitor the six charter schools to ensure that prior District approval was obtained for expenditures over \$10,000 that were not already budgeted or that the charter schools had not contracted with employees for terms that exceeded the charter school's charter contract with the District.
- Independent audits for two charter schools were not completed until 43 to 113 days after the schools' closure. Although District personnel documented their review procedures with the charter school staff and the financial audit contracts of the two schools established an audit completion date, the financial audit contracts did not require an audit within 30 days after the schools' notice of nonrenewal, closure, or termination.
- As of December 2016, District records did not evidence that the required audits had been completed for three charter schools that closed. Although we requested, District records were not provided to demonstrate that District personnel previously reviewed the financial audit contracts to determine if the contracts required an audit within 30 days after the schools' notice of nonrenewal, closure, or termination.

In response to our inquiry, District personnel indicated that:

- Charter school staff self-report financial information to the District, and the expenditure transactions usually remain below \$10,000.

⁵ Section 1002.33(9)(o), Florida Statutes.

- Charter schools have the authority to enter into annual employment contracts and hire employees at will without consulting the District.
- Audit delays for the five charter schools occurred primarily because of the time required to close accounting records, review the audit reports, and present the reports to the schools' governing boards or because the schools initially lacked funding for the audits.
- The three charter schools that did not obtain audits lacked the funding to pay for the audits.
- If a charter school does not provide for the required independent audit, the District does not have the authority to force a charter school to obtain the required audit.

Notwithstanding these responses, absent effective monitoring of charter school closures, there is an increased risk that public funds and assets may not revert to the District and any charter school transaction errors or misappropriations that may occur will not be timely detected.

Recommendation: The District should ensure that charter school closures are appropriately monitored, and that District monitoring efforts are documented. At a minimum, District monitoring records should evidence whether:

- All charter school expenditures over \$10,000 were subject to prior District approval. Specifically, District records should document, upon initial notification of a charter school closure, District efforts to review and preapprove the charter school's purchases of goods and services over \$10,000.
- Charter school employee contracts did not exceed the term of the charter school's charter agreement with the District.
- An independent audit was completed within 30 days after the notice of a charter school closure. For example, the District should document:
 - The annual review and approval of charter school audit contracts to confirm that the required 30-day audit provision is in the contract. If the contracts exclude required audit completion dates, District personnel efforts to ensure the contracts are amended to establish such dates should be documented. Additionally, should the charter school close, the District should take appropriate action, such as increased communications with the charter school and the charter school auditor, to ensure timely completion of the audit.
 - For charter schools that lack the funds to pay for audits, a cost-benefit analysis assessing whether it would be in the District's best interest to pay for the audit and attain an independent assessment of the charter school's public funds and assets. District personnel could use the assessment to further determine whether the charter school properly reverted applicable public funds and assets to the District.

Finding 5: Monitoring Fuel Efficiency

During the 2015-16 fiscal year, the District expended \$1.4 million and \$3.9 million for gasoline and diesel fuel, respectively. The principal system used for dispensing fuel for District motor vehicles is the Vehicle Information Transmitter (VIT). The VIT system uses a fuel tracking device installed in vehicles to track fuel distributed through the fuel pumps located at transportation centers. The fuel tracking device activates the fuel pump and allows the user to obtain fuel without the use of a fuel card or personal identification number while capturing data that allows management to generate fuel consumption and exception reports for each vehicle.

The District Department of Transportation (DOT) is responsible for reviewing the monthly fuel exception reports that identify vehicles with a fuel consumption average of less than 4 miles per gallon or more than 25 miles per gallon. The report provides the dates and times of the fuelings, odometer readings at the time of the fuelings, miles driven, units of fuel consumed, and the average miles per gallon for each vehicle. The DOT submits the exception reports to the department responsible for the vehicles for investigation or to the corresponding vehicle repair shop to have the mileage verified and the VIT checked to ensure that the mileage readings match. If odometer reprogramming or VIT recalibration is necessary, the revised readings are entered in the District fuel system to update applicable vehicle fuel usage records.

During the 2015-16 fiscal year, the District had approximately 1,500 automobiles and trucks and 1,200 buses that refueled using the District transportation center fuel pumps. Our review of the average miles per gallon exceptions for 30 selected vehicles listed on the January 2016 exception report disclosed that for 6 vehicles (automobiles and trucks) reported fuel mileage exceptions ranging from 0.06 to 2,060.2 miles per gallon remained unresolved by management at the end of May 2016, or 3 months after the fuel exceptions were first reported. In response to our inquiry, District personnel indicated that the exceptions shown on the report resulted from several flaws in the fuel exception report, mileage-related anomalies, and VIT technical errors due to the VIT not being synchronized to the vehicle's odometer. Notwithstanding this response, when reported exceptions are not resolved timely, the control provided by the VIT system is limited and there is increased risk of unauthorized fuel usage.

In July 2016, the District purchased an upgrade to the software used in processing the fuel usage information transmitted by the VITs to correct flaws noted in the fuel exception report. In August 2016, the District installed and started testing the new software upgrade; however, as of November 2016, the District had not fully implemented the software upgrade. Similar findings were noted in our report Nos. 2013-108 and 2015-089.

Recommendation: The District should continue efforts to timely investigate and resolve exceptions noted in fuel exception reports.

Finding 6: Information Technology – Risk Assessment

Management of information technology (IT) related risks is a key part of enterprise IT governance. Incorporating an enterprise perspective into day-to-day governance actions helps entity personnel understand the entity's greatest security risk exposures and determine whether planned controls are appropriate and adequate to secure IT resources from unauthorized disclosure, modification, or destruction. IT risk assessments, including the identification of risks and the evaluation of the likelihood of threats and the severity of threat impact, help support management's decisions in establishing cost effective measures to mitigate risk and where appropriate, formally accept residual risk.

Although the District had informally considered external and internal risks based on various tests, reviews, and implementation of security controls to mitigate these risks, the District had not developed a comprehensive, written IT risk assessment. A comprehensive, written IT risk assessment would consider specific threats and vulnerabilities at the District, system, and application levels. A comprehensive, written IT risk assessment would also document the range of risks that District systems and data may be

subject to, including those posed by internal and external users, as well as plans for the mitigation of identified risks.

In response to our inquiry, District personnel indicated that measures impacting high risk areas have already been enacted; and will continue to be monitored and strengthened as necessary. District personnel further indicated that the IT Department intends to complete a comprehensive, written IT risk assessment. The absence of a comprehensive, written IT Risk Assessment may lessen the District's assurance that all likely threats and vulnerabilities have been identified, the most significant risks have been addressed, and appropriate decisions have been made regarding which risks to accept and which risks to mitigate through appropriate controls.

Recommendation: The District should develop a comprehensive, written IT risk assessment to provide a documented basis for managing IT-related risks.

Finding 7: Information Technology – Disaster Recovery Plan

An important element of an effective internal control system over IT operations is a disaster recovery plan to help minimize data and asset loss in the event of a major hardware or software failure. A disaster recovery plan should identify key recovery personnel and critical applications, provide for backups of critical data sets, and include step-by-step procedures for recovery. In addition, plan elements should be tested periodically to disclose any areas not addressed and to facilitate proper conduct during an actual disruption of IT operations.

As of October 2016, the District had not established a comprehensive, written disaster recovery plan, that assigned responsibilities for recovery activities to key employees and backup personnel, prioritized critical operations and data, and detailed the specific processes and procedures to be followed at the District to affect the recovery and restoration of financial, payroll, student records, and other critical applications.

In response to our inquiry, District personnel indicated that an offsite backup of all District systems is maintained, and that agreements are in place with vendors to acquire replacement equipment in order to replicate the IT system from the backup files in the event of a disaster. Notwithstanding this response, without a comprehensive, written disaster recovery plan, and annual testing of the plan, there is an increased risk that the District may be unable to continue critical IT operations, or maintain availability of information systems data and resources, in the event of a disruption of IT operations.

Recommendation: The District should develop a comprehensive, written IT disaster recovery plan that identifies the District's key recovery personnel and critical data, processes, and applications; provides for backups of critical data sets; and includes step-by-step procedures for recovery. In addition, once developed, the District should test the plan at least annually.

Finding 8: Information Technology – Security Controls – User Authentication

Security controls are intended to protect the confidentiality, integrity, and availability of District data and information technology (IT) resources. Our audit procedures disclosed that certain District security controls related to user authentication need improvement. We are not disclosing specific details of the

issues in this report to avoid the possibility of compromising District data and IT resources. However, we have notified appropriate District management of the specific issues.

Without adequate security controls related to user authentication, the risk is increased that the confidentiality, integrity, and availability of District data and IT resources may be compromised. A similar finding relating to user authentication was communicated to District management in connection with our report Nos. 2011-099 and 2015-089.

Recommendation: District management should improve security controls related to user authentication to ensure the continued confidentiality, integrity, and availability of District data and IT resources.

PRIOR AUDIT FOLLOW-UP

The District had taken corrective actions for applicable findings included in our report No. 2015-089 and the management letter comment in the 2014-15 financial audit report except as noted in Findings 2, 3, 5, and 8 and shown in Table 1.

Table 1
Findings Also Noted in Previous Audit Reports

| Finding | 2012-13 Fiscal Year | 2011-12 Fiscal Year | 2009-10 Fiscal Year |
|---------|---|---|---|
| | Operational Audit Report No. 2015-089, Finding | Operational Audit Report No. 2013-108, Finding | Operational Audit Report No. 2011-099, Finding |
| 2 | 4 | Not Applicable | 4 |
| 3 | 6 | Not Applicable | Not Applicable |
| 5 | 11 | 4 | Not Applicable |
| 8 | 15 | Not Applicable | 18 |

OBJECTIVES, SCOPE, AND METHODOLOGY

The Auditor General conducts operational audits of governmental entities to provide the Legislature, Florida's citizens, public entity management, and other stakeholders unbiased, timely, and relevant information for use in promoting government accountability and stewardship and improving government operations.

We conducted this operational audit from March 2016 to December 2016 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The objectives of this operational audit were to:

- Evaluate management's performance in establishing and maintaining internal controls, including controls designed to prevent and detect fraud, waste, and abuse, and in administering assigned responsibilities in accordance with applicable laws, rules, regulations, contracts, grant agreements, and other guidelines.

- Examine internal controls designed and placed in operation to promote and encourage the achievement of management's control objectives in the categories of compliance, economic and efficient operations, reliability of records and reports, and safeguarding of assets, and identify weaknesses in those controls.
- Determine whether management had taken corrective actions for findings included in our report No. 2015-089 and the management letter comment in the 2014-15 financial audit report.
- Identify statutory and fiscal changes that may be recommended to the Legislature pursuant to Section 11.45(7)(h), Florida Statutes.

This audit was designed to identify, for those programs, activities, or functions included within the scope of the audit, weaknesses in management's internal controls, instances of noncompliance with applicable laws, rules, regulations, contracts, grant agreements, and other guidelines; and instances of inefficient or ineffective operational policies, procedures, or practices. The focus of this audit was to identify problems so that they may be corrected in such a way as to improve government accountability and efficiency and the stewardship of management. Professional judgment has been used in determining significance and audit risk and in selecting the particular transactions, legal compliance matters, records, and controls considered.

As described in more detail below, for those programs, activities, and functions included within the scope of our audit, our audit work included, but was not limited to, communicating to management and those charged with governance the scope, objectives, timing, overall methodology, and reporting of our audit; obtaining an understanding of the program, activity, or function; exercising professional judgment in considering significance and audit risk in the design and execution of the research, interviews, tests, analyses, and other procedures included in the audit methodology; obtaining reasonable assurance of the overall sufficiency and appropriateness of the evidence gathered in support of our audit findings and conclusions; and reporting on the results of the audit as required by governing laws and auditing standards.

Our audit included transactions, as well as events and conditions, occurring during the 2015-16 fiscal year audit period, and selected District actions taken prior and subsequent thereto. Unless otherwise indicated in this report, these records and transactions were not selected with the intent of statistically projecting the results, although we have presented for perspective, where practicable, information concerning relevant population value or size and quantifications relative to the items selected for examination.

An audit by its nature does not include a review of all records and actions of management, staff, and vendors, and as a consequence, cannot be relied upon to identify all instances of noncompliance, fraud, waste, abuse, or inefficiency.

In conducting our audit we:

- Reviewed the District's information technology (IT) policies and procedures to determine whether the policies and procedures addressed certain important IT control functions, such as security, systems development and maintenance, network configuration management, system backups, and disaster recovery.
- Reviewed District procedures for maintaining and reviewing access to IT resources. We also tested selected access privileges to the District's Enterprise Resource Planning (ERP) system to determine the appropriateness and necessity of the access based on employees' job duties and

user account functions and whether the access prevented the performance of incompatible duties. We also examined the administrator account access privileges granted and procedures for oversight of administrative accounts for the network, operating systems, databases, and applications to determine whether these accounts had been appropriately assigned and managed. Specifically, we:

- Tested the three roles⁶ that allowed update access privileges to selected critical ERP system finance application functions and reviewed the appropriateness of access privileges granted for 26 accounts.
- Tested the three roles that allowed update access privileges to selected critical ERP system human resources application functions and reviewed the appropriateness of access privileges granted for 16 accounts.
- Tested the 4 default network administrator system groups that allow complete access to network resources and reviewed the appropriateness of administrator access privileges granted to 36 accounts for the network.
- Tested the default server administrator group that allows complete access to the server and all administrative accounts for the operating system that supports the ERP system application and database server and reviewed the appropriateness of administrative access privileges granted to 55 accounts.
- Tested the appropriateness of the 18 database administrator accounts granted for the ERP system's database management system.
- Tested the appropriateness of the 9 database administrator accounts granted for the ERP system's databases.
- Tested the 6 transactions⁷ related to granting user access privileges, the 2 transactions related to database table maintenance, and the 2 roles that allow update access privileges to all transactions and reviewed the appropriateness of administrator privileges granted to 63 accounts for the ERP system applications.
- Reviewed District documentation to determine whether authentication controls were configured and enforced in accordance with IT best practices.
- Evaluated District procedures and reports related to the capture and review of system activity that were designed to ensure the appropriateness of access to and modification of sensitive or critical resources.
- Evaluated the adequacy of District policies and procedures for the creation, authorization, and review of user accounts.
- Determined whether District policies and procedures were in effect governing the classification, management, and protection of confidential and sensitive information.
- Determined whether a comprehensive IT disaster recovery plan was in place, designed properly, operating effectively, and had been recently tested.
- Determined whether a comprehensive, written IT risk assessment had been developed to document the District's risk management and assessment processes and security controls intended to protect the confidentiality, integrity, and availability of data and IT resources.
- Evaluated the adequacy of the comprehensive IT security awareness and training program.

⁶ Roles group transactions and associated authorization objects which allow users to perform certain functions.

⁷ Transactions are references used to access functions or programs within the ERP system applications.

- Evaluated IT procedures for requesting, testing, approving, and implementing changes to the District's business system.
- Evaluated the adequacy of District policies and procedures related to security incident response and reporting.
- Evaluated the District data center's physical access controls to determine whether vulnerabilities existed.
- Determined whether a fire suppression system had been installed in the District data center.
- Examined Board, committee, and advisory board minutes to determine whether Board approval was obtained for policies and procedures in effect during the audit period and for evidence of compliance with Sunshine Law requirements (i.e., proper notice of meetings, meetings readily accessible to the public, and properly maintained meeting minutes).
- Examined District records to determine whether the District had developed an anti-fraud policy and procedures to provide guidance to employees for communicating known or suspected fraud to appropriate individuals. Also, we examined District records to determine whether the District had implemented appropriate and sufficient procedures to comply with its anti-fraud policy.
- Analyzed the District's General Fund total unassigned and assigned fund balances at June 30, 2016, to determine whether the total was less than 3 percent of the fund's projected revenues, as specified in Section 1011.051, Florida Statutes. We also performed analytical procedures to determine the ability of the District to make its future debt service payments.
- From the population of \$231.7 million total expenditures and \$364.3 million total transfers made during the audit period from nonvoted capital outlay tax levy proceeds, Public Education Capital Outlay funds, and other restricted capital project funds, examined documentation supporting selected expenditures and transfers totaling \$11.6 million and \$174.6 million, respectively, to evaluate District compliance with the restrictions imposed on the use of these resources.
- Analyzed Workforce Development Funds expenditures totaling \$94.9 million to determine whether the District used the funds for authorized purposes (i.e., not used to support K-12 programs or District K-12 administrative costs).
- From the population of 257 industry certifications reported for performance funding that were attained by students during the 2014-15 and 2015-16 fiscal years, examined 30 selected certifications to determine whether the District maintained documentation for student attainment of the industry certifications.
- From the population of 25,097 adult general education instructional students reported for 2.9 million contact hours during the Spring 2016 term, examined District records supporting 3,097 reported contact hours for 30 selected students to determine whether the District reported the instructional contact hours in accordance with Florida Department of Education (FDOE) requirements.
- Examined the District Web site to determine whether the 2015-16 fiscal year proposed, tentative, and official budgets were prominently posted pursuant to Section 1011.035(2), Florida Statutes.
- Examined District records to determine whether the District established an audit committee and followed prescribed procedures to contract for audit services pursuant to Section 218.391, Florida Statutes, for the 2013-14 and 2014-15 fiscal years.
- Examined supporting documentation to determine whether required internal funds audits for the 2015-16 and 2 preceding fiscal years were timely performed pursuant to State Board of Education Rule 6A-1.087, Florida Administrative Code, and whether the audit reports were presented to the Board.

- Reviewed District records, direct-support organization (DSO) audit reports, and made inquiries to District personnel to determine whether the District made any transfers to DSOs.
- Evaluated severance pay provisions in 30 employee contracts to determine whether the severance pay provisions complied with Section 215.425(4), Florida Statutes. We also reviewed District records and made inquiries to District personnel to determine whether severance payments complied with the statutory requirements.
- From the population of 61,971 employee compensation payments totaling \$1.8 billion during the audit period, examined District records supporting compensation payments totaling \$131,934 to 45 selected employees to determine the accuracy of the rate of pay and whether supervisory personnel reviewed and approved employee reports of time worked.
- From the population of 16,645 instructional personnel and 922 school administrators during the audit period, examined supporting documentation for 30 selected employees to determine whether the District had developed adequate performance assessment procedures for instructional personnel and school administrators based on student performance and other criteria in accordance with Section 1012.34(3), Florida Statutes, and determined whether a portion of each selected instructional employee's compensation was based on performance in accordance with Section 1012.22(1)(c)4., Florida Statutes.
- Examined District records for the audit period related to 15 employees, 10 contractors, and 15 school volunteers selected from the population of 30,418 employees, 18,650 contractors, and 47,095 school volunteers to assess whether personnel who had direct contact with students were subjected to the statutory and District-required fingerprinting and background checks.
- Examined District policies, procedures, and related records for school volunteers to determine whether for the audit period the District searched prospective volunteers' names against the Dru Sjodin National Sexual Offender Public Web site maintained by the United States Department of Justice, as required by Section 943.04351, Florida Statutes.
- From the population of 1,239 payments totaling \$937,271 paid to employees for other than travel and payroll payments during the audit period, examined documentation for 30 selected payments totaling \$48,386 to determine whether such payments were reasonable, adequately supported, for valid District purposes, and were not contrary to Section 112.313, Florida Statutes.
- Examined District records supporting the eligibility of 26 selected recipients of the Florida Best and Brightest Teacher Scholarships Program awards from the population of 191 teachers who received scholarships totaling \$1.6 million during the audit period.
- Reviewed District procedures for bidding and purchasing health insurance to determine compliance with Section 112.08, Florida Statutes. We also reviewed the reasonableness of procedures for acquiring other types of commercial insurance to determine whether the basis for selecting insurance carriers was documented in District records and conformed to good business practice.
- Determined whether expenditures were reasonable, correctly recorded, adequately documented, for a valid District purpose, properly authorized and approved, and in compliance with applicable State laws, rules, contract terms and Board policies; and applicable vendors were properly selected and carried adequate insurance. From the population of expenditures totaling \$2.5 billion for the audit period, we examined documentation relating to:
 - Thirty payments for general expenditures totaling \$7.8 million.
 - Thirty payments for contractual agreement services totaling \$2.2 million.
 - The competitive selection of 30 vendors with payments totaling \$2.2 million.

- Inquired of District personnel about major software purchases and reviewed accounting records and Board minutes for the audit period to determine whether there were any major software purchases.
- From the population of 145 significant construction contracts with expenditures totaling \$134.6 million during the audit period, selected 25 significant construction contracts with expenditures totaling \$73.7 million. For these 25 contracts, we:
 - Examined records to determine whether the construction managers were properly selected.
 - Evaluated District procedures for monitoring subcontractor selection and licensure and examined records to determine whether subcontractors were properly selected and licensed.
 - Examined records to determine, as applicable, whether the architects and engineers were properly selected and adequately insured.
 - Determined whether the District established written policies and procedures addressing negotiation and monitoring of applicable general conditions costs.
 - Examined records supporting all payments to construction managers to determine whether District procedures for monitoring payments were adequate and payments were sufficiently supported.
- Examined copies of the most recent annual fire safety, casualty safety, and sanitation inspection reports for 4 District facilities to determine whether the deficiencies were timely corrected.
- From the population of purchasing card (P-card) transactions totaling \$10.9 million during the audit period, examined documentation supporting 80 selected transactions totaling \$79,935 to determine whether P-cards were administered in accordance with District policies and procedures. We also reviewed District records to determine whether the District timely canceled the P-cards privileges for 24 employees who had been assigned P-cards and separated from District employment during the audit period.
- Determined whether rebate revenues for the audit period totaling \$224,685 for the P-card program and \$121,132 for the e-Payable program were allocated to the appropriate District funds.
- Interviewed District personnel and reviewed supporting documentation to determine whether the District effectively monitored charter schools.
- From the population of nine charter schools that closed during the 2014-15 and 2015-16 fiscal years, determined whether the District had established procedures to monitor the charter school closure requirements for in State law, including the completion of an independent audit within 30 days after notice of nonrenewal, closure, or termination required by Section 1002.33(9)(o)(2), Florida Statutes.
- For the nine charter schools that were not renewed or were terminated in the 2014-15 or 2015-16 fiscal years, evaluated District procedures to determine whether applicable funds and property appropriately reverted to the District and whether the District did not assume debts of the school or center, except as previously agreed upon by the District.
- Evaluated the sufficiency of District procedures for the audit period to determine whether District charter schools and charter technical career centers were required to be subjected to an expedited review pursuant to Section 1002.345, Florida Statutes.
- Examined supporting documentation, including the contract documents, for 30 selected consultant contract payments totaling \$2.2 million from the population of 4,515 consultant contracts totaling \$28.6 million in progress during the audit period, to determine whether the District complied with competitive selection requirements, and the contracts clearly specified deliverables, time frames, documentation requirements, and compensation. Also, we examined supporting documentation to determine whether the District complied with Section 112.313,

Florida Statutes, and had not contracted with its employees for services provided beyond those in their salary contract. We also examined documentation for the 30 payments for proper support and compliance with contract terms.

- Determined whether the District used supplemental academic instruction and research-based reading instruction allocations to provide, to the applicable schools pursuant to Section 1011.62(9), Florida Statutes, an additional hour of intensive reading instruction to students every day, schoolwide during the audit period. Also, pursuant to the 2015 General Appropriations Act, we determined whether the District appropriately reported the funding sources, expenditures, and student outcomes for each participating school to the FDOE.
- Examined financial records of the District's self-insured health insurance program during the audit period to determine whether the program was fiscally sound.
- Determined whether new employees hired by the District's adult education program were properly approved by personnel with the authority to hire, meet the position requirements and filled established positions.
- Determined whether the District had adequate policies and procedures regarding its Virtual Instruction Program (VIP) for the audit period.
- Evaluated District records for the audit period to determine whether the District provided the required VIP options and properly informed parents and students about students' rights to participate in a VIP and the VIP enrollment periods as required by Section 1002.45(1)(b) and (10), Florida Statutes.
- Examined District accounting records for the audit period to ensure that the District refrained from assessing registration or tuition fees for VIP participation as required by Section 1002.45(3)(c) and (d), Florida Statutes.
- Evaluated District records for the audit period to determine whether VIP curriculum and course content was aligned with Sunshine State Standards and whether the instruction offered was designed to enable students to gain proficiency in each virtually delivered course of study as required by Section 1002.45.3(a) and (b), Florida Statutes.
- Examined student records and District procedures for the audit period to determine whether the District ensured that VIP students were provided with all necessary instructional materials, and for those eligible students who did not already have such resources in their home, computing resources necessary for program participation as required by Section 1002.45(3)(c) and (d), Florida Statutes.
- From the population of 267 students enrolled in the District VIP during the audit period, examined District records for 30 selected students to determine whether students enrolled met statutory eligibility requirements prescribed by Section 1002.45(5), Florida Statutes.
- For 5 FDOE-approved VIP providers that contracted with the District for the audit period, determined whether the District obtained a list of provider employees and contracted personnel who had obtained background screenings in accordance with Section 1012.32, Florida Statutes.
- Reviewed contractual provisions of the VIP providers that contracted with the District for the audit period to determine whether the providers were required to utilize only teachers certified to teach in Florida in accordance with Section 1012, Florida Statutes, and highly qualified as identified by the No Child Left Behind standards.
- From the population of 267 students enrolled in the District VIP during the audit period, examined District records for 30 selected students to determine whether the students met statutory participation requirements, including compulsory attendance and State assessment testing requirements as required by Section 1002.45(6)(a) and (b), Florida Statutes.

- Examined the contract documents for the 5 FDOE-approved VIP providers to determine whether the contracts contained required statutory provisions. Also, we:
 - Examined the contract documents to determine whether provisions were included to address compliance with contract terms, the confidentiality of student records, and monitoring of the providers' quality of virtual instruction and data quality.
 - Evaluated the contract and other related records to determine whether the District documented the reasonableness of student-teacher ratios established in the contract.
 - Examined contract fee provisions and inquired as to how fees were determined for services rendered.
 - Evaluated District-established controls to determine whether residual VIP funds were restricted and used for the District's local instructional improvement system or other technological tools, as required by State law.
- Communicated on an interim basis with applicable officials to ensure the timely resolution of issues involving controls and noncompliance.
- Performed various other auditing procedures, including analytical procedures, as necessary, to accomplish the objectives of the audit.
- Prepared and submitted for management response the findings and recommendations that are included in this report and which describe the matters requiring corrective actions. Management's response is included in this report under the heading **MANAGEMENT'S RESPONSE**.

AUTHORITY

Pursuant to the provisions of Section 11.45, Florida Statutes, I have directed that this report be prepared to present the results of our operational audit.



Sherrill F. Norman, CPA
Auditor General

MANAGEMENT'S RESPONSE⁸



Miami-Dade County Public Schools

giving our students the world

Superintendent of Schools
Alberto M. Carvalho

Miami-Dade County School Board

Dr. Lawrence S. Feldman, Chair
Dr. Marta Pérez, Vice Chair
Dr. Dorothy Bendross-Mindingall
Susie V. Castillo
Dr. Steve Gallon III
Perla Tabares Hantman
Dr. Martin Karp
Lubby Navarro
Mari Tere Rojas

March 27, 2017

Ms. Sherrill F. Norman, CPA
Auditor General
Claude Denson Pepper Building, Suite G74
111 West Madison Street
Tallahassee, Florida 32399-1450

Dear Ms. Norman:

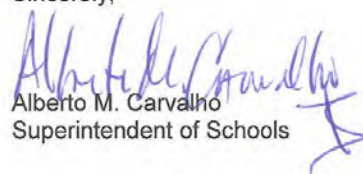
Attached are our responses to the preliminary and tentative audit findings and recommendations of the operational audit of The School Board of Miami-Dade County, Florida, for the fiscal year ended June 30, 2016.

As noted in the responses, the District generally agrees with these findings. Management has implemented corrective actions to satisfy all recommendations pertinent to this audit report. What follows are details of the findings and their corresponding responses and corrective actions plans.

Dr. Daniel Tosado, Chief of Staff, is responsible for coordinating the responses associated with this audit. If additional information is required, you may contact him at 305 995-1890.

We welcome the information provided by your staff and this report regarding recommendations for improvement and efficiency of operations. We would like to express our appreciation for the professional manner in which this audit was conducted.

Sincerely,


Alberto M. Carvalho
Superintendent of Schools

AMC:sl
L914

Attachment

cc: Superintendent's Cabinet

*School Board Administration Building • 1450 N.E. 2nd Avenue • Miami, Florida 33132
305-995-1000 • www.dadeschools.net*

⁸ Management's response refers to Attachments A, B, and C that are not included in this report but may be obtained from the District.

Finding No. 1 - District records did not always evidence that impact fee proceeds were used only for authorized purposes, resulting in questioned costs of \$17.7 million.

Management's Response:

The District disagrees with Finding Number 1 requesting to ensure that impact fee proceeds are not used for debt service payments related to lease purchase financing such as Certificate of Participation (COPs) bonds. It appears that this finding is based solely on the original Miami-Dade County Ordinance 95-79, but the Auditor General must read the provisions of the County Ordinance in context of the accompanying and adopted regulations, specifically Ordinance 95-152 incorporating the Impact Fee Manual, the Interlocal Agreement and First Amendment thereto, all of which explain that acquisition agreements, and provide authorization for the District to finance Impact Fee projects with multiyear financing arrangements in excess of 20 years.

Enclosed (Attachment 1), please see additional supporting documentation from the District's bond counsel who was involved in the Impact Fee ordinance from its inception and provides historical knowledge and understanding of the County's purpose and requirements related to expenditures of Impact Fee funds. As confirmed by bond counsel, the District was legally required by the regulations adopted through the Impact Fee Ordinance to provide for multi-year financing of all impact fee financed educational facilities through a variety of arrangements, including both long term and short term instruments in order to build schools in the Impact Fee Districts. For this reason, the Auditor General's premise that debt service incurred in previous years does not address the needs of the future residents is invalid, because the future residents have benefited and will continue to benefit from the schools built through financing arrangements that would have never been able to be built on a pay as you go system as the Auditor General is recommending. Based on these facts, the District respectfully disagrees with the finding that the \$17.7 million debt service expenditure is invalid and ascertains that the District acted and spent the funds in question according to the requirements and authorization mandated by the Miami-Dade County.

Finding No. 2 – As similarly noted in our report No. 2015-089, the District did not always timely correct deficiencies noted in annual facility inspections.

Management's Response:

The District continues correcting deficiencies noted by the Auditor General in their memorandum dated August 30, 2016. All operational deficiencies have been corrected. Additionally, major General Obligation Bond (GOB) renovation projects are under construction at Hialeah and Miami Northwestern senior high schools. Scoping for a \$4.3M GOB project at Miami Edison Senior High has been completed and an architect and construction management firm will be commissioned by spring 2017. Deficiencies at William Turner Technical College have been assigned to the District's Maintenance Department and corrective action is underway.

Repair work is ongoing at the above schools and 71% of the maintenance deficiencies have already been corrected. It is anticipated that the remaining maintenance deficiencies at these sites will be completed by June 2017 and Capital deficiencies are being address through the

GOB projects described above. Please be assured that none of the pending items pose a hazard to student and staff.

Finding No. 3 – District controls over the purchasing card program continue to need improvement.

Management's Response:

School Board Policy 6424 – Purchasing Cards, authorizes the use of a P-card to expedite the purchase of small dollar purchases and acquire materials and supplies as needed for the effective and efficient operation of the school/location.

Additionally, Board Policy 6424 specifies the responsibilities of those authorized to use the purchasing card. Work location administrators are responsible for the administration of their location's budget, as well as purchases including those made through purchase orders and purchasing card as long as they are within the thresholds established by District administrative procedures.

The District will enhance the Purchasing Card Authorization form (FM-5707) to require both the name and signature of the requester of the goods as well as the approver.

As stated in the audit, the District's purchasing card expenditures for fiscal year 2015-16 comprised of 39,929 transactions that totaled \$10.9 million. The seven items cited in the audit totaling \$5,419 represent an immaterial portion of .05% of the total expenditures in the purchasing card program.

As part of the efforts to avoid purchases not allowed by the purchasing card, the District will continue to provide monthly training sessions on the proper use of the P-card in addition to briefings noting revisions or updates to the purchasing credit card program.

As stated to the auditors, the District has modified existing reports to identify status changes (i.e., termination, leave, change of work location, etc.) of all employees who have been assigned a purchasing card. These reports will ensure a timely cancellation of the purchasing card.

Finding No. 4 – The District did not always document appropriate monitoring of charter school closures. Such monitoring is important to ensure that audit reports are timely completed and that other statutory requirements related to charter school closures are met.

Management's Response:

Upon initial notification of non-renewal, closure or termination of its charter, a lack of "evidence" that the District properly monitored and approved charter school expenditures over \$10,000 per expenditure unless such expenditure was included within the annual budget submitted to the sponsor pursuant to the charter contract, was used for reasonable attorney fees and costs during the pendency of any appeal, or was for reasonable fees and costs to conduct an independent audit.

While notification to the charter schools of the statutory requirement relative to expenditures was provided as evidence, it should be noted that there are significant obstacles that obstruct a more thorough review of financial documentation of schools going through the termination/closure process without relying on information on-hand or information self-reported by the charter school. More specifically, even upon notification of non-renewal, closure or termination: (a) the district does not have legal access to or legislative authority to access a charter school's bank accounts in the event that the charter school does not comply with the request for financial documentation and records; (b) the district does not have the legal authority to penalize a charter school's governing board and/or employees beyond termination of the charter contract; and, (c) pursuant to §1002.33 (8)(e), F.S., when a charter is not renewed or is terminated, the school shall be dissolved under the provisions of law under which the school was organized making efforts to sue post closure rarely successful.

Relative to the 6 schools referenced, please find the following information as it relates to expenditures upon notice of non-renewal, termination, or voluntary closure as support of the District's monitoring efforts:

1. Lawrence Academy (WL 6008): Despite requests and the retraction and withholding of FEFP funds, the school did not fully comply with the request for financial information and thus, CSCS was unable to determine if the school was in compliance.
2. Lawrence Academy Senior High Charter School (WL 7036): Despite requests and the retraction and withholding of FEFP funds, the school did not fully comply with the request for financial information and thus, CSCS was unable to determine if the school was in compliance.
3. River Cities Community Charter School (WL 6049): A review of the school's expenditures revealed that the school did not exceed the expenditure threshold. (The financial reports/statements are contained in Attachment A.)*
4. Oxford Academy of Miami (WL 5010): A review of the school's expenditures revealed that the school did not exceed the expenditure threshold. (The financial reports/statements are contained in Attachment B.)*
5. RAMZ Academy 6-8 Middle School (WL 6005): A review of the school's expenditures revealed that the school did not exceed the expenditure threshold. (The financial reports/statements are contained in Attachment C.)*
6. Florida International Elementary Academy (WL 3024): A review of the school's expenditures revealed that the school did not exceed the expenditure threshold.

The Office of Charter School Compliance and Support will revise the current charter school termination close out report to include the governing board chair attestation form and references to pertinent artifacts that clearly memorialize the degree of compliance with the expenditure requirement.

Lack of evidence that charter school employee contracts are monitored to ensure that the contract term did not exceed the term of the charter school's charter agreement with the District.

The statutory language guiding this requirement states that "A charter school may not enter into a contract with an employee that exceeds the term of the school's charter contract with its sponsor," §1002.33 (9)(o)(4). This language falls under the category of Charter School Requirements within the statute, and thus, it is the District's stance that ultimately, compliance is the responsibility of the school's governing board. Additionally, charter school employees are not employees of the School District; therefore, the responsibility of negotiating the terms of the

employee contract rests with the school's governing board. As the Sponsor, the School District does provide explanatory guidance regarding this requirement during the new school/principal orientation, facilitated by the CSCS, and may be included in the FDOE's Training as well. Given the volume of charter school employees as well as the rate of turnover, the monitoring of such compliance has to rest with the charter school's governing board.

Timeliness of obtaining the required final independent audits of closed charter schools.

It has been evidenced that the District does (a) notify charter schools, prior to termination and post termination about final independent audit requirements; (b) formally request the independent audits within the required 30-day timeframe; and (c) take proactive and reactive measures to obtain the required independent audits. However, the District will explore legislative and contractual solutions to ensure that the charter school's auditor is aware of the statutory requirement. Additionally, to strengthen the District's ability to ensure inclusion in the charter school's audit contract and appropriate consideration by both the charter school and its auditor, it would be beneficial to all school districts throughout the state, if guidance regarding this matter could be included in the AG's annual Audit Report Review Guidelines.

* The referenced Attachments were already provided to the AG via email under separate cover; however, they are contained in this document as hyperlinks to an Attachment Manager for convenient transmittal, access and download.

Finding No. 5 - District monitoring controls over motor vehicle fuel efficiency continue to need improvement.

Management's Response:

The Department of Transportation has implemented a Fuel Management System upgrade in order to generate an improved report that identifies exceptions or irregularities with the fuels being dispensed to the MDCPS fleet.

Additionally, Transportation Administration and the Office of School Operations conducted a training session on February 22nd, 2017. Attendance to this training was mandatory for all Department supervisors.

During this training the key aspects of this process were explained, as well as the importance of resolving exceptions in a timely manner. It was emphasized to all participants that it is their responsibility as the end user to investigate and address any exceptions. If an exception could not be explained or resolved, an investigation should be initiated by the department that owns the vehicle. Additionally, any reoccurring irregularities that are identified by the Department of Transportation will result in the restriction of access to the fuel dispensers. This would then require the end user to resolve any irregularities before the restoration of fuel access.

The new Fuel Management System is currently collecting new data to determine the average Miles Per gallon by unit type. This will further enhance the accuracy of the report and minimize the exceptions.

The Department of Transportation will continue to work closely with all other district offices to ensure all fuel dispensed is closely monitored for its appropriate use.

Finding No. 6 – The District needs to develop a comprehensive, written information technology (IT) risk assessment.

Management's Response:

The District will initiate a Request for Quote (RFQ) in order to determine the cost and extent of a phased or progressive impact and risk assessment of District-managed systems to be performed by an outside entity. Once costs and timelines are established a proposed recommendation will be submitted for review and approval.

Finding No. 7 – The District needs to develop a comprehensive, written IT disaster recovery plan.

Management's Response:

The District will initiate an RFQ to determine the cost of a phased disaster recovery plan for ITS and a business continuity plan for District offices. Once costs and timelines are established a proposed recommendation will be submitted for review and approval.

Finding No. 8 – IT security controls related to user authentication continue to need improvement.

Management's Response:

The District previously determined that there would be a potential business interruption or significant cost incurred with regards to two of the confidential findings; however, the District will re-evaluate this recommendation and make adjustments as feasible/possible.



March 17, 2017

Leo Fernandez, CTP
 Treasurer
 Miami-Dade County Public Schools
 1450 NE 2nd Avenue, Room 615
 Miami, FL 33132

Re: Education Impact Fees

Dear Leo:

From the beginning of the County's education impact fee program in 1995, it was the intent of the County and the Miami-Dade County School Board that the lease purchase concept passed by the legislature in 1986 and first utilized by the School Board in 1988, was to be used to accelerate production of school facilities to keep up with growth. The ordinance and interlocal agreement in 1995 focused on competitive lease purchase arrangements directly with developers, not involving the issuance of COP's in the public market. See the definition of "Public Educational Facilities Acquisition Agreements" on page 12 of the Ordinance and page 19. Such agreements can be "short or long term". In the Impact Fee Manual adopted September 14, 1995, Section X.A.1) authorized expenditures of impact fees for "capital educational facilities, including facilities acquired through public educational facilities acquisition agreements, including associated financing costs." The Ordinance states on page 24 that the Ordinance becomes effective upon adoption of the Impact Fee Manual and the Interlocal Agreement. The Impact Fee Manual on page 23 states that it becomes effective upon adoption of the Interlocal Agreement. The three documents must therefore be read together as one integrated program.

The initial Interlocal Agreement supports the concept of multi-year financings payable from future impact fees by stating on page 3 that the School Board agrees to encumber anticipated impact fee revenue, to the extent available, for the following new public educational facilities through a lease-purchase arrangement and on page 4 describing a formal lease-purchase process with multi-year financial commitments involving the pledging of anticipated Impact Fee Monies from future years. In fact, the School Board does not actually pledge future year revenues, but appropriates it on a year to year basis in the annual budget.

In July 2000 the Interlocal Agreement was amended because the original agreement provided only for impact fee expenditures pursuant to private lease purchase arrangements. Such limited arrangements were deemed by the County to be too limited. The County Manager's memorandum to the Commission stated that "the Agreement required that impact fees expended for new public educational facilities be limited only to lease purchase arrangements. Experience over the past five years has indicated that the proposed lease-purchase process has not yielded these results. As a result it is requested that the following amendment to the existing Interlocal Agreement be approved. These revisions will: Provide for multi-year financing of all impact fee financed educational facilities through a variety of arrangements, including both long-term and

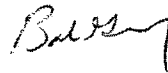
GREENBERG TRAURIG, P.A. ■ ATTORNEYS AT LAW ■ WWW.GTLAW.COM
 333 S.E. 2nd Avenue ■ Suite 4400 ■ Miami, FL 33131-3238 ■ Tel 305.579.0500 ■ Fax 305.579.0717

Leo Fernandez, CTP
Miami-Dade County Public Schools
March 17, 2017
Page 2

short-term instruments.” The First Amended Interlocal Agreement describes long term financing for projects as having a term of “not less than 20 years”. Short term financing of projects was defined as financings having “a term of not less than 5 years”. In Section 9 e. on page 5 of the First Amended Interlocal Agreement, the parties stated that financed costs “shall require multi-year financial commitments involving the pledging of anticipated Impact Fee Monies from future years”. And in Section 18 of the First Amendment, the County agreed that if it reduces or eliminates impact fee revenues available for payments under a lease purchase agreement or other multi-year financing method already entered into by the School Board or imposes a moratorium, and as a result, the School Board revenues are less than the amount due, the County agrees to make up the shortfall.

In sum, there is no doubt that the County and the School Board contemplated that production of schools to accommodate growth was to be accomplished through long term lease purchase arrangements secured by future impact fees to be collected over a periods that could exceed 20 years, and that the impact fees could be used to pay financing costs and interest on amounts borrowed. The First Amended Interlocal Agreement addressed the need to widen the market for lease purchase agreements by facilitating sales of certificates of participation in the public market. A school financed with impact fees will provide additional student stations for its entire useful life. This program is entirely consistent with Florida law governing impact fees, whether they are imposed for roads, utilities or schools.

Very truly yours,



Robert C. Gang

Attachments

GREENBERG TRAURIG, P.A. • ATTORNEYS AT LAW • WWW.GTLAW.COM

STATE OF FLORIDA AUDITOR GENERAL

Operational Audit

Report No. 2020-203
May 2020

MIAMI-DADE COUNTY DISTRICT SCHOOL BOARD



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2018-19 fiscal year, Mr. Alberto M. Carvalho served as Superintendent of the Miami-Dade County Schools and the following individuals served as School Board Members:

| | <u>District No.</u> |
|------------------------------------|---------------------|
| Dr. Steve Gallon III | 1 |
| Dr. Dorothy Bendross-Mindingall | 2 |
| Dr. Martin S. Karp, Vice Chair | 3 |
| Ms. Perla Tabares Hantman, Chair | 4 |
| Ms. Susie V. Castillo | 5 |
| Ms. Maria Teresa "Mari Tere" Rojas | 6 |
| Ms. Lubby Navarro | 7 |
| Dr. Marta Pérez | 8 |
| Dr. Lawrence S. Feldman | 9 |

The team leader was Barbara S. Coleman, CPA, and the audit was supervised by Hector J. Quevedo, CPA.

Please address inquiries regarding this report to Edward A. Waller, CPA, Audit Manager, by e-mail at tedwaller@aud.state.fl.us or by telephone at (850) 412-2887.

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MIAMI-DADE COUNTY DISTRICT SCHOOL BOARD

SUMMARY

This operational audit of the Miami-Dade County School District (District) focused on selected District processes and administrative activities and included a follow-up on findings noted in our report No. 2017-196 and the management letter comment in the 2017-18 financial audit report. Our operational audit disclosed the following:

Finding 1: District procedures related to State school safety laws need improvement.

Finding 2: As similarly noted in our report No. 2017-196, the District did not always timely correct deficiencies noted in annual facility inspections.

Finding 3: The District disbursed Florida Best and Brightest Teacher Scholarship Program scholarship awards totaling \$444,055 to 485 prekindergarten instructors who were not classroom teachers and, therefore, not eligible for the awards.

Finding 4: District distributions of discretionary millage to District charter schools were \$1.8 million less than required by State law.

Finding 5: The District needs to establish a comprehensive information technology (IT) disaster recovery plan. A similar finding was noted in our report No. 2017-196.

Finding 6: IT security controls related to user authentication continue to need improvement.

BACKGROUND

The Miami-Dade County School District (District) is part of the State system of public education under the general direction of the Florida Department of Education and is governed by State law and State Board of Education rules. Geographic boundaries of the District correspond with those of Miami-Dade County. The governing body of the District is the Miami-Dade County District School Board (Board), which is composed of nine elected members. The appointed Superintendent of Schools is the Executive Officer of the Board. During the 2018-19 fiscal year, the District operated 357 elementary, middle, high, and specialized schools; sponsored 134 charter schools; and reported 345,551 unweighted full-time equivalent students.

FINDINGS AND RECOMMENDATIONS

Finding 1: School Safety

State law¹ requires the Board to formulate and prescribe policies and procedures for emergency drills associated with active shooter and hostage situations and the drills must be conducted at least as often as other emergency drills. Pursuant to the Florida Fire Protection Code (Fire Code),² fire emergency

¹ Section 1006.07(4), Florida Statutes, as amended by Chapter 2018-3, Laws of Florida (The Marjory Stoneman Douglas High School Public Safety Act).

² Section 20.2.4.2.3 of the Florida Fire Prevention Code, 6th Edition (2017).

drills must generally be conducted every month that a facility is in session. State law³ requires that the Board and the Superintendent partner with law enforcement agencies to establish or assign one or more safe-school officers, such as school resource officers (SROs), at each school facility. In addition, SROs must complete mental health crisis intervention training using a curriculum developed by a national organization with expertise in mental health crisis intervention. State law⁴ was revised, effective May 8, 2019, to authorize school district and charter school contracts with security agencies to provide school security guards, who meet certain licensure, training, psychological evaluation, and drug test requirements, to serve as safe-school officers.

To promote compliance with the statutory school safety requirements, the District designated a school safety specialist in July 2018. District procedures provide for District personnel at each school facility to enter emergency drill information into a centralized District application the same day the drills are conducted. The District also trains school principals on the type drills to be conducted each month and documents verifications that one or more safe-school officers were assigned and consistently present at each District school during each school day. However, the Board had not adopted policies, and the District had not established procedures, to require and document verifications that active shooter and hostage situation emergency drills were conducted monthly at each school. In addition, District procedures did not provide for documented verifications that officers met the mental health crisis intervention training requirements and were assigned and present at District charter schools during each school day.

To determine whether, during the 2018-19 fiscal year, the District and District-sponsored charter schools conducted the required emergency drills (11 active shooter and hostage situation and 11 fire emergency drills) at the District's elementary, middle, high, and specialized schools and charter schools, we requested for examination District records supporting the 880 drills (440 active shooter and hostage situation and 440 fire emergency drills) required at 30 of the 357 District schools and 10 of the 131 charter schools. District records were provided to support the required fire emergency drills; however, District records provided only evidenced 222 (50 percent)⁵ of the required active shooter and hostage situation drills.

In response to our inquiries, District personnel indicated that, before June 2019, the active shooter and hostage situation drills were not always conducted monthly at the schools. Board policies and District procedures were updated, as a result of FDOE guidance provided on May 31, 2019, to comply with State law and require that those drills be performed as often as the monthly fire emergency drills.

We also selected for examination District records supporting safe-school officer assignments at 30 selected District schools, including 18 schools with SROs provided by local law enforcement agencies and 12 schools with SROs provided by the District police department. We also requested support for safe-school officer assignments at 10 selected charter schools. However, District records were not provided to demonstrate that:

³ Section 1006.12, Florida Statutes.

⁴ Chapter 2019-22, Laws of Florida.

⁵ The documented active shooter and hostage situation drills supported 190 (58 percent) of the 330 District school drills and 32 (29 percent) of the 110 charter school drills required for the selected schools.

- The 18 SROs provided by local law enforcement agencies had completed the mental health crisis intervention training required by State law. In response to our inquiries, District personnel indicated that the executed agreements with the local law enforcement agencies required the agencies to assign officers who completed the training and, therefore, the District relied on the local law enforcement agencies for compliance with the statutory training requirements. Notwithstanding, the agreements and District reliance on those agencies do not relieve the District's responsibility to verify that the SROs' completed the required training. Absent verification of the completed training and records thereof, District assurance that the SROs will appropriately respond to mental health crises is limited.
- 5 of the charter schools were assigned a qualified safe-school officer. District personnel provided documentation showing that 4 of the charter schools contracted to obtain armed security guard services. However, although we requested, records were not provided to demonstrate that the security guards met the safe-school officer requirements, including licensure, training, psychological evaluation, and drug test requirements.

Without procedures to verify that active shooter and hostage situation drills are conducted and documented and that one or more qualified safe-school officers are assigned at each school during school hours, there is an increased risk that the District will not comply with State law or demonstrate that appropriate measures have been taken to promote student and staff safety.

Recommendation: The District should enhance procedures to demonstrate compliance with State school safety laws. Such procedures should include documented verifications that:

- **Active shooter and hostage situation drills are conducted every month a facility is in session.**
- **Safe-school officers provided by local law enforcement agencies completed required mental health crisis intervention training.**
- **Qualified safe-school officers are assigned to each charter school.**

Finding 2: Annual Facilities Inspections

State law⁶ requires the District to provide for periodic inspections of each educational and ancillary plant at least once during each fiscal year to determine compliance with standards of sanitation and casualty safety prescribed in State Board of Education rules. In addition, fire safety inspections are required to be performed annually by persons certified by the Division of State Fire Marshal as being eligible to conduct fire safety inspections in public educational and ancillary plants.

During the 2018-19 fiscal year, the District provided for the required annual inspection of its 403 educational and ancillary plant facility locations. We examined the inspection records for 4 selected school locations and verified that the District performed the required annual inspections for these schools. However, the inspection records for the 4 schools disclosed 694 deficiencies or facility maintenance needs that remained unresolved for 2 or more years after the date the inspections were performed. The deficiencies included, for example, rooms lacking smoke detectors, rooms without secondary exits or escape windows, loose stair handrails, and a main electrical room missing fire retardants.

In response to our inquiries, District personnel indicated that the District is actively correcting operational or maintenance deficiencies identified in the inspection reports and that major general obligation bond

⁶ Section 1013.12(2), Florida Statutes.

renovation projects are either being planned or currently under construction at these locations. Timely correction of facility deficiencies is important to reduce risks to the occupant's health and safety and to avoid future additional costs. Similar findings were noted in report Nos. 2017-196 and 2015-089.

Recommendation: The District should continue efforts to ensure the timely correction of deficiencies and facilities maintenance needs identified in annual inspection reports.

Finding 3: Florida Best and Brightest Teacher Scholarship Program

The Florida Legislature established the Florida Best and Brightest Teacher Scholarship Program⁷ to reward classroom teachers⁸ who achieved high academic standards during their own education. District personnel were responsible for determining teacher eligibility for scholarship awards and annually submitting the number of eligible teachers to the Florida Department of Education (FDOE). The FDOE then disbursed scholarship funds to the District for each eligible classroom teacher to receive a scholarship as provided in State law. According to District personnel, charter schools provided the District a list of the eligible scholarship recipients along with documentation supporting recipient eligibility.

During the 2018-19 fiscal year, the District awarded scholarships totaling \$17.6 million to 16,497 District teachers and \$4.1 million to 3,372 charter school teachers. To determine whether the recipients met the eligibility requirements for the scholarships awarded for the 2018-19 fiscal year, we requested for examination District records supporting scholarship awards totaling \$75,057 to 25 selected District recipients and \$29,019 to 5 charter school recipients. We found that the District awarded a scholarship totaling \$709.41 to a District prekindergarten instructor who did not meet the statutory definition of a classroom teacher. We expanded our examination of District records to determine whether other prekindergarten instructors received scholarships and found that, while no charter school scholarship recipients were prekindergarten instructors, 485 District prekindergarten instructors were awarded scholarships totaling \$444,055 during the 2018-19 fiscal year.

In response to our inquiries, District personnel indicated that District staff had not been trained to exclude prekindergarten instructors from the teachers who could be awarded scholarships. According to District personnel, prekindergarten instructors were considered eligible because they deliver instruction as defined for classroom teachers, are evaluated and certificated as other classroom teachers, may serve as teachers for other grade levels, and work under the same statutory K-20 education code. Notwithstanding this response, State law does not include prekindergarten instructors in the definition of classroom teachers, limits the definition of classroom teachers to K-12 personnel, and separately defines prekindergarten instructors.⁹

Absent effective procedures to limit scholarships to statutorily defined classroom teachers, there is an increased risk that scholarships will be awarded to ineligible recipients.

⁷ Section 1012.731, Florida Statutes (2018). Chapter 2019-23, Laws of Florida, renamed the Program the Florida Best and Brightest Teacher Program and substantially revised the award process effective July 1, 2019.

⁸ Section 1012.01(2), Florida Statutes, defines classroom teachers as K-12 staff members assigned the professional activity of instructing students in courses in classroom situations, including basic instruction, exceptional student education, career education, and adult education, including substitute teachers.

⁹ Section 1002.51(6), Florida Statutes, defines prekindergarten instructors to include teachers who provide instruction to students in a prekindergarten program.

Recommendation: The District should appropriately train employees responsible for administering scholarship awards. In addition, the District should take appropriate actions to remedy the Florida Best and Brightest Teacher Program scholarship awards totaling \$444,055 made to prekindergarten teachers contrary to State law.

Finding 4: Charter School Capital Outlay Funding

State law¹⁰ required school districts to distribute to eligible charter schools by February 1st each year a portion from the discretionary millage revenue authorized in State law.¹¹ State law also required the FDOE to calculate the eligible charter school funding allocations and reduce the allocation by the school district's annual debt service obligation that will be paid with discretionary millage resources as of March 1, 2017. According to our discussions with FDOE staff, school districts are not required to deduct anticipated Federal interest rate subsidies from the annual debt service obligation amount reported but are required to adjust payments to charter schools when the subsidies are received. To assist in determining charter school funding calculations, the FDOE issued guidance¹² to school districts requesting that school districts report the debt service amount to the FDOE by November 17, 2017.

In November 2017, the District reported to the FDOE that the District's discretionary millage debt service obligation totaled \$281.3 million as of March 1, 2017. Our examination of District records disclosed that the obligation included Certificates of Participation (COPs) payable totaling \$225.7 million, Qualified Zone Academy Bonds (QZAB) payable totaling \$4.7 million, Qualified School Construction Bonds (QSCB) and Build America Bonds (BAB) payable totaling \$26.2 million, and Master Equipment and Technology Lease payable totaling \$24.7 million. Based on the information reported to the FDOE, the District was instructed to distribute, and the District distributed, \$16.9 million from the District's discretionary millage revenue to the District's 117 eligible charter schools for the 2017-18 fiscal year. Notwithstanding, we found that:

- The Master Equipment and Technology lease payable of \$24.7 million included estimated obligations totaling \$3 million for computer technology leases, which were not executed as of March 1, 2017.
- The District did not adjust payments to eligible charter schools for the anticipated receipt of Federal interest rate subsidies totaling \$6.8 million that were received in November 2017 and June 2018 for the QZAB, QSCB, and BAB payables totaling \$30.9 million.

In response to our inquiries, District personnel indicated that the estimated payable for computer technology leases were included in the information reported to the FDOE because the District intended to execute the leases during the 2017-18 fiscal year. In addition, District personnel indicated that FDOE did not provide a mechanism to the District for recalculating and adjusting the payments when the Federal interest rate subsidies were received.

Had the \$3 million estimated lease payable been properly excluded from the annual debt service obligation of \$281.3 million, the annual debt service obligation reported by the District and used in the FDOE calculation would have been \$278.3 million. In addition, based on the Federal interest rate subsidies totaling \$6.8 million in November 2017 and June 2018, the District debt service obligation

¹⁰ Section 1013.62, Florida Statutes (2017).

¹¹ Section 1011.71(2), Florida Statutes.

¹² Technical Assistance Note No. 2017-04, *Local Capital Improvement Revenue for Eligible Charter Schools*.

should have been reduced to \$271.5 million, resulting in adjusted payments to the 117 eligible charter schools. Using the \$271.5 million discretionary millage annual debt service obligation, the District should have distributed \$18.7 million to the charter schools. Accordingly, for the 2017-18 fiscal year, the District distributed \$1.8 million less than required by State law.

Recommendation: The District should enhance procedures to ensure that accurate information is reported to the FDOE and used in the calculation of charter school funding allocations and that, when Federal interest rate subsidies are received by the District, additional funding allocations are distributed to eligible charter schools. In addition, the District should consult with the FDOE regarding the appropriate disposition of the \$1.8 million under-distributed amount.

Follow-Up to Management's Response:

In their response, management indicated that they disagree that procedures need to be enhanced as management believes the District fully complied with State law. Notwithstanding this response, District procedures did not exclude anticipated lease payables from the funding allocation calculation nor did procedures recalculate the funding allocation upon receipt of Federal interest rate subsidies. As such, District procedures need enhancement to accurately report information to the FDOE, to use that information in calculating funding allocations, and, upon receipt of Federal interest rate subsidies, distribute additional funding allocations to eligible charter schools. In addition, regarding consideration of a retroactive calculation adjustment based on the difference between estimated and actual discretionary millage revenue, the District is advised to consult the FDOE as to whether an adjustment to disbursements should be made. Consequently, our recommendation stands as presented.

Finding 5: Disaster Recovery Plan

Disaster recovery planning is an important element of information technology (IT) controls established to manage the availability of valuable data and IT resources in the event of a processing disruption. The primary objective of disaster recovery planning is to provide the entity a plan for continuing critical operations in the event of a major hardware or software failure. An effective disaster recovery plan identifies key recovery personnel and critical applications, provides for backups of critical data sets, and describes a step-by-step plan for recovery. Plan elements should be tested at least annually to disclose any areas not addressed and to facilitate proper conduct in an actual disruption of IT operations.

The District established some elements of a disaster recovery plan. For example, the District maintained offsite backup files, which were tested several times each year, for all District systems and entered into agreements with vendors to acquire replacement equipment to replicate the IT system from the backup files in the event of a disaster. In addition, District personnel indicated that the District had entered into an agreement with a vendor to perform a comprehensive evaluation of the District IT environment and that the vendor evaluation will serve as the foundation to establish a comprehensive IT disaster recovery plan. However, as of September 2019, the comprehensive IT disaster recovery plan had not been established.

The lack of an annually tested comprehensive disaster recovery plan that, among other things, details key components for maintaining and restoring core IT infrastructure and services, and identifies disaster recovery team members and documents their respective roles and responsibilities, increases the risk that

the District may not promptly and effectively resume IT operations, or maintain availability of IT data and resources, in the event of a disaster or other service interruption. A similar finding was noted in our report No. 2017-196.

Recommendation: The District should continue efforts to establish a comprehensive disaster recovery plan. The plan should include detailed procedures for maintaining and restoring core IT infrastructure and services, identify key recovery personnel and critical applications, provide for backups of critical data sets, and describe a step-by-step plan for recovery. In addition, the District should at least annually test applicable plan elements to provide reasonable assurance of the successful recovery of critical applications and continuity of critical operations in the event of a disaster.

Finding 6: Information Technology – User Controls – User Authentication

Security controls are intended to protect the confidentiality, integrity, and availability of District data and IT resources. Our audit procedures disclosed that certain District security controls related to user authentication need improvement. We are not disclosing specific details of the issues in this report to avoid the possibility of compromising District data and IT resources. However, we have notified appropriate District management of the specific issues.

Without adequate security controls related to user authentication, the risk is increased that the confidentiality, integrity, and availability of District data and IT resources may be compromised. Similar findings relating to user authentication were communicated to District management in connection with our report Nos. 2017-196 and 2015-089.

Recommendation: District management should improve security controls related to user authentication to ensure the continued confidentiality, integrity, and availability of District data and IT resources.

PRIOR AUDIT FOLLOW-UP

The District had taken corrective actions for findings included in our report No. 2017-196 and the management letter comment in the 2017-18 financial audit report except as noted in Findings 2, 5, and 6 and shown in Table 1.

Table 1
Findings Also Noted in Previous Audit Reports

| Finding | 2015-16 Fiscal Year | 2012-13 Fiscal Year |
|---------|---|---|
| | Operational Audit Report No. 2017-196, Finding | Operational Audit Report No. 2015-089, Finding |
| 2 | 2 | 4 |
| 5 | 7 | Not Applicable |
| 6 | 8 | 15 |

OBJECTIVES, SCOPE, AND METHODOLOGY

The Auditor General conducts operational audits of governmental entities to provide the Legislature, Florida's citizens, public entity management, and other stakeholders unbiased, timely, and relevant information for use in promoting government accountability and stewardship and improving government operations.

We conducted this operational audit from March 2019 to October 2019 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The objectives of this operational audit were to:

- Evaluate management's performance in establishing and maintaining internal controls, including controls designed to prevent and detect fraud, waste, and abuse, and in administering assigned responsibilities in accordance with applicable laws, rules, regulations, contracts, grant agreements, and other guidelines.
- Examine internal controls designed and placed in operation to promote and encourage the achievement of management's control objectives in the categories of compliance, economic and efficient operations, reliability of records and reports, and safeguarding of assets, and identify weaknesses in those controls.
- Determine whether management had taken corrective actions for findings included in our report No. 2017-196 and the management letter comment in the 2017-18 financial audit report.
- Identify statutory and fiscal changes that may be recommended to the Legislature pursuant to Section 11.45(7)(h), Florida Statutes.

This audit was designed to identify, for those programs, activities, or functions included within the scope of the audit, weaknesses in management's internal controls, instances of noncompliance with applicable laws, rules, regulations, contracts, grant agreements, and other guidelines; and instances of inefficient or ineffective operational policies, procedures, or practices. The focus of this audit was to identify problems so that they may be corrected in such a way as to improve government accountability and efficiency and the stewardship of management. Professional judgment has been used in determining significance and audit risk and in selecting the particular transactions, legal compliance matters, records, and controls considered.

As described in more detail below, for those programs, activities, and functions included within the scope of our audit, our audit work included, but was not limited to, communicating to management and those charged with governance the scope, objectives, timing, overall methodology, and reporting of our audit; obtaining an understanding of the program, activity, or function; exercising professional judgment in considering significance and audit risk in the design and execution of the research, interviews, tests, analyses, and other procedures included in the audit methodology; obtaining reasonable assurance of the overall sufficiency and appropriateness of the evidence gathered in support of our audit findings and conclusions; and reporting on the results of the audit as required by governing laws and auditing standards.

Our audit included transactions, as well as events and conditions, occurring during the 2018-19 fiscal year audit period, and selected District actions taken prior and subsequent thereto. Unless otherwise indicated in this report, these records and transactions were not selected with the intent of statistically projecting the results, although we have presented for perspective, where practicable, information concerning relevant population value or size and quantifications relative to the items selected for examination.

An audit by its nature does not include a review of all records and actions of management, staff, and vendors, and as a consequence, cannot be relied upon to identify all instances of noncompliance, fraud, waste, abuse, or inefficiency.

In conducting our audit, we:

- Reviewed District information technology (IT) policies and procedures to determine whether the policies and procedures addressed certain important IT control functions, such as security, systems development and maintenance, network configuration management, system backups, and disaster recovery.
- Evaluated District procedures for maintaining and reviewing employee access to IT data and resources. We examined selected access privileges to the District's enterprise resource planning (ERP) system finance and human resources applications to determine the appropriateness and necessity of the access based on employees' job duties and user account functions and whether the access prevented the performance of incompatible duties. Specifically, we examined District records supporting selected user access privileges for 30 users who had update access privileges to selected critical ERP system application functions.
- Evaluated Board security policies and District procedures governing the classification, management, and protection of sensitive and confidential information.
- Evaluated District procedures for protecting the sensitive personal information of students, including social security numbers. Specifically, we examined the access privileges of the 32 employees who had access to sensitive personal student information to evaluate the appropriateness and necessity of the access privileges based on the employees' assigned job responsibilities.
- Determined whether a comprehensive IT disaster recovery plan was in place, designed properly, operating effectively, and had been recently tested.
- Examined selected operating system, database, network, and application security settings to determine whether authentication controls were configured and enforced in accordance with IT best practices.
- Determined whether a comprehensive, written IT risk assessment had been established to document the District's risk management and assessment processes and security controls intended to protect the confidentiality, integrity, and availability of data and IT resources.
- Evaluated IT procedures for requesting, testing, approving, and implementing changes to the District's business system.
- Evaluated the District data center's physical access controls to determine whether vulnerabilities existed.
- Determined whether a fire suppression system was installed in the District's data center.
- Examined Board meeting minutes to determine whether Board approval was obtained for policies and procedures in effect during the audit period.

- Examined District records to determine whether the District had developed an anti-fraud policy and procedures to provide guidance to employees for communicating known or suspected fraud to appropriate individuals. Also, we examined District records to determine whether the District had implemented appropriate and sufficient procedures to comply with its anti-fraud policy.
- Analyzed the District's General Fund total unassigned and assigned fund balances at June 30, 2019, to determine whether the total was less than 3 percent of the fund's revenues, as specified in Section 1011.051, Florida Statutes. We also performed analytical procedures to evaluate the District's ability to make future debt service payments.
- Interviewed District personnel and reviewed supporting documentation to evaluate whether the District effectively monitored charter schools.
- For the six charter schools that were terminated in the 2017-18 and 2018-19 fiscal years, evaluated District procedures to determine whether applicable funds and property appropriately reverted to the District; whether the District did not assume debts of the schools, except as previously agreed upon by the District; and whether independent audits were completed timely.
- Examined District records to determine whether taxes levied for operational purposes were the result of voter-approved referendums; and were based upon reasonable projections of the amount of funds needed to pay required debt service obligations or satisfy debt reserves.
- Determined whether the Board established investment policies and procedures as required by Section 218.415, Florida Statutes, and whether District investments during the audit period complied with investment policies and procedures. In addition, we examined District records to determine whether ownership of investments was in the name of the Board; investment account reconciliations were timely performed; investment income allocations were reasonable and accurate; and the types of investments were authorized.
- From the population of expenditures totaling \$191 million and transfers totaling \$412.4 million during the audit period from nonvoted capital outlay tax levy proceeds, Public Education Capital Outlay funds, and other restricted capital project funds, examined documentation supporting selected expenditures and transfers totaling \$1.9 million and \$165.9 million respectively, to determine District compliance with the restrictions imposed on the use of these resources.
- From the population of 30 significant construction projects with expenditures totaling \$71 million during the audit period, selected 6 construction projects with expenditures totaling \$36.1 million during the audit period to determine compliance with Board policies and District procedures and provisions of State laws and rules. Specifically, we:
 - Examined District records to determine whether the construction manager was properly selected.
 - Evaluated District procedures for monitoring subcontractor selection and licensure and examined District records to determine whether such procedures ensured subcontractors were properly selected and licensed.
 - Examined District records to determine whether architects were properly selected and adequately insured.
 - Determined whether the Board established appropriate policies and District procedures addressing negotiation and monitoring of general conditions costs.
 - Examined District records to determine whether projects progressed as planned and were cost effective and consistent with established benchmarks, and whether District records supported that the contractors performed as expected.
- Examined District records to determine whether the District timely and accurately reported student station costs information to the Florida Department of Education (FDOE) for any construction

projects completed during the period January 1, through December 31, 2018, as required by Section 1013.64(6)(b)1., Florida Statutes.

- Examined copies of the most recent annual fire safety, casualty safety, and sanitation inspection reports for 4 of the 403 District school locations to determine whether deficiencies noted in previous reports were timely corrected.
- Examined District records to determine whether the Board had adopted appropriate school safety policies and the District implemented procedures to ensure the health, safety, and welfare of students and compliance with Sections 1006.07, 1006.12, 1006.13, 1011.62(15) and (16), and 1012.584, Florida Statutes.
- Evaluated District procedures and examined District records to determine whether the procedures were effective for distributing the correct amount of local capital improvement funds to eligible charter schools by February 1, 2018, pursuant to Section 1013.62(3), Florida Statutes (2017).
- Evaluated District procedures to ensure that only qualified individuals performed maintenance projects. Also, we determined whether school volunteers were allowed to perform maintenance projects and evaluated whether the District had implemented procedures to ensure that only qualified volunteers performed the projects.
- Reviewed the 2019 independent audit of the District construction projects funded by the voter-approved 2012 General Obligation Bonds to evaluate whether any significant deficiencies were identified by the audit process.
- Analyzed workforce development funds expenditures totaling \$98.2 million for the audit period to determine whether the District used the funds for authorized purposes (i.e., not used to support K-12 programs or District K-12 administrative costs).
- From the population of 317 industry certifications eligible for the 2018-19 fiscal year performance funding, examined 30 selected certifications to determine whether the District maintained documentation for student attainment of the industry certifications.
- Evaluated District controls over reporting instructional contact hours for adult general education instructional students through discussions with District personnel and analytical comparisons of the number of students and hours reported for the 2018-19 fiscal year with the 2017-18 fiscal year. In addition, from the population of 1.7 million contact hours for 16,734 adult general education instructional students during the Spring 2019 term, we examined District records supporting 3,130 reported contact hours for 30 selected students to determine whether the District reported the instructional contact hours in accordance with State Board of Education Rule 6A-10.0381, Florida Administrative Code.
- Evaluated District controls over student diplomas and certificates at selected high schools and adult education centers.
- Examined District records, direct-support organization (DSO) audit reports, and made inquiries to District personnel to determine whether the District made any transfers to DSOs.
- Evaluated severance pay provisions in the Superintendent's contract to determine whether the severance pay provisions complied with Section 215.425(4), Florida Statutes.
- Evaluated District controls over employee compensation through discussions with District personnel and analytical comparisons of the number of employees and compensation reported for the 2018-19 fiscal year with the 2017-18 fiscal year. In addition, from the compensation payments totaling \$1.4 billion to 59,952 employees during the period July 1, 2018, through March 31, 2019, we examined District records supporting compensation payments totaling \$38,548 to 30 selected employees to determine the accuracy of the rate of pay and whether supervisory personnel reviewed and approved employee reports of time worked.

- Examined District records to determine whether the Board adopted a salary schedule with differentiated pay for both instructional personnel and school administrators based on District-determined factors, including, but not limited to, additional responsibilities, school demographics, critical shortage areas, and level of job performance difficulties in compliance with Section 1012.22(1)(c)4.b., Florida Statutes.
- Examined documentation for 30 employees, selected from the population of 20,246 instructional personnel and 1,189 school administrators during the audit period, to determine whether the District had developed adequate performance assessment procedures for instructional personnel and school administrators based on student performance and other criteria in accordance with Section 1012.34(3), Florida Statutes, and whether a portion of each selected instructional employee's compensation was based on performance in accordance with Section 1012.22(1)(c)4. and 5., Florida Statutes.
- Examined District records supporting the eligibility of:
 - 25 selected District recipients of the Florida Best and Brightest Teacher Scholarship Program awards from the population of 16,497 District teachers who received scholarships awards totaling \$17.6 million during the audit period.
 - 5 selected charter school recipients of the awards from the population of 3,372 charter school teachers who received scholarships awards totaling \$4.1 million during the audit period.
- Expanded our examination of District records to determine the total Florida Best and Brightest Teacher Scholarship Program awards to prekindergarten instructors during the 2018-19 fiscal year.
- Evaluated the District's procedures to implement the Florida Best and Brightest Principal Scholarship Program pursuant to Section 1012.732, Florida Statutes. We also examined District records to determine whether the District submitted to the FDOE accurate information about the number of classroom teachers and the list of principals, as required by Section 1012.731(4), Florida Statutes, and whether the District timely awarded the correct amount to each eligible principal.
- Evaluated Board policies and District procedures for ethical conduct for instructional personnel and school administrators, including reporting responsibilities of employee misconduct which affects the health, safety, or welfare of a student, to determine compliance with Section 1001.42(6), Florida Statutes.
- From the population of purchasing card (P-card) transactions totaling \$9.8 million during the audit period, scanned District records to identify unusual P-card transactions and examined documentation supporting 31 of these transactions totaling \$49,481 to determine whether P-cards were administered in accordance with Board policies and District procedures. We also determined whether the District timely canceled P-cards for the 24 cardholders who separated from District employment during the audit period.
- Reviewed Board policies and District procedures related to identifying potential conflicts of interest. We also reviewed Florida Department of State, Division of Corporation, records to identify any potential relationships that represent a conflict of interest.
- Evaluated District procedures for allocating Title I funds to ensure compliance with Section 1011.69(5), Florida Statutes. We also examined District records to determine whether the District identified eligible schools, including charter schools, limited Title I allocations to eligible schools based on the threshold established by the District for the 2017-18 school year or the Statewide percentage of economically disadvantaged student, and distributed all remaining funds to all eligible schools in accordance with Federal law and regulations.
- Evaluated District controls over non-compensation expenditures through discussions with District personnel and analytical comparisons of functional expenditures during the 2018-19 fiscal year

with expenditures during the 2017-18 fiscal year. In addition, we examined District records to determine whether selected expenditures were reasonable, correctly recorded, adequately documented, for a valid District purpose, properly authorized and approved, and in compliance with applicable State laws, rules, contract terms and Board policies; and applicable vendors were properly selected. Specifically, from the population of non-compensation expenditures totaling \$1.8 billion for the audit period, we examined documentation relating to 30 payments for general expenditures totaling \$39.6 million.

- From the population of 1,987 contractual services payments totaling \$100.7 million from July 2018 through April 2019, examined supporting documentation, including the contract documents, for 30 selected payments totaling \$6.2 million to determine whether:
 - The District complied with competitive selection requirements.
 - The contracts clearly specified deliverables, time frames, documentation requirements, and compensation.
 - District records documented satisfactory receipt of deliverables before payments were made.
 - The payments complied with contract provisions.
- Examined District records and evaluated construction planning processes for the audit period to determine whether processes were comprehensive, included consideration of restricted resources and other alternatives to ensure the most economical and effective approach, and met District short-term and long-term needs.
- Evaluated District procedures for identifying facility maintenance needs and establishing resources to address those needs.
- Evaluated District procedures for determining maintenance department staffing needs. We also determined whether such procedures included consideration of appropriate factors and performance measures that were supported by factual information.
- Communicated on an interim basis with applicable officials to ensure the timely resolution of issues involving controls and noncompliance.
- Performed various other auditing procedures, including analytical procedures, as necessary, to accomplish the objectives of the audit.
- Prepared and submitted for management response the findings and recommendations that are included in this report and which describe the matters requiring corrective actions. Management's response is included in this report under the heading **MANAGEMENT'S RESPONSE**.

AUTHORITY

Pursuant to the provisions of Section 11.45, Florida Statutes, I have directed that this report be prepared to present the results of our operational audit.

A handwritten signature in blue ink that reads "Sherrill F. Norman". The signature is fluid and cursive, with the first name "Sherrill" and last name "Norman" clearly legible.

Sherrill F. Norman, CPA
Auditor General

MANAGEMENT'S RESPONSE



Miami-Dade County Public Schools

giving our students the world

Superintendent of Schools
Alberto M. Carvalho

Miami-Dade County School Board
Perla Tabares Hantman, Chair
Dr. Steve Gallon III, Vice Chair
Dr. Dorothy Bendross-Mindingall
Susie V. Castillo
Dr. Lawrence S. Feldman
Dr. Martin Karp
Dr. Lubby Navarro
Dr. Marta Pérez
Mari Tere Rojas

March 27, 2020

Ms. Sherrill F. Norman, CPA
Claude Denson Pepper Building, Suite G74
111 West Madison Street
Tallahassee, Florida 32399-1450

Dear Ms. Norman:

Staff has reviewed your preliminary and tentative report providing a list of findings and recommendations to the Auditor General's 2018-2019 operational audit of the Miami-Dade County District School Board for the period ending June 30, 2019.

An Exit Conference was held on November 19, 2019, and a subsequent conference call was held on February 14, 2020, with staff from Miami-Dade County Public Schools (M-DCPS or District) and staff from the Office of the Auditor General, State of Florida (AG). At the completion of the exit conference and conference call, all documentation pertinent to this examination was provided to and accepted by Mr. Hector J. Quevedo, CPA, Audit Supervisor, Office of the Auditor General, who was the auditor in charge of the examination.

Pursuant to Section 11.45(4)(d), Florida Statutes, we are providing a written statement of explanation concerning the findings identified in your report, including proposed corrective action for each finding.

District staff generally agrees with these findings, and Management has implemented corrective actions to satisfy all recommendations pertinent to this audit report. District management welcomes this exercise as it ensures that the District remains focused on compliance and the implementation of best practices and efficiencies.

Furthermore, we would like to express our appreciation to you and your staff for the expedient and professional manner in which this audit was conducted. If you have any questions or need additional information, please contact Mr. Jaime G. Torrens, Chief of Staff, Office of the Superintendent, at 305 995-2393 (office) or 305 218-2705 (mobile).

Sincerely,

A handwritten signature in blue ink, appearing to read "Alcarvalho".

Alberto M. Carvalho,
Superintendent of Schools

AMC:ajo
L942

Attachment

cc: School Board Attorney
Ms. Maria T. Gonzalez
Superintendent's Cabinet

*School Board Administration Building • 1450 N.E. 2nd Avenue • Miami, FL 33132
305-995-1000 • www.dadeschools.net*

Preliminary Tentative Report
List of Findings/Management Responses

Finding 1: School Safety

Management's Response:

Recommendation: Active shooter and hostage situation drills are conducted every month a facility is in session.

MDSPD response:

The District has accounted for all fire and emergency drills in FASI, a computer mainframe system. In addition, staff has collaborated with the District Information Technology Department to develop a report that enhances monthly emergency compliance. Enhanced drill documentation guidance continues to be provided through the District Weekly Briefing System.

Recommendation: Safe-school officers provided by local law enforcement agencies completed required mental health crisis intervention training.

MDSPD response:

All certified law enforcement officers in the State of Florida, including those working in Miami-Dade County Public Schools through agreements with M-DCPS, receive training that is approved by FDLE pertaining to interacting with the mentally ill and de-escalation training as part of their Interactions in a Diverse Community curriculum at the police academy. This training equates to instruction taught in the Diverse Community curriculum received by all police officers throughout academies in the State of Florida.

Recommendation: Qualified safe-school officers are assigned to each charter school.

MDSPD response:

All Charter schools currently have at least one Safe-School Officer assigned to the school campus.

Finding 2: Annual Facilities Inspections

Management's Response:

Recommendation: The District should continue efforts to ensure the timely correction of deficiencies and facilities maintenance needs identified in annual inspection reports.

During the most recent audit, the Auditor General identified four schools and reviewed the Safety to Life Inspection Reports for these sites. The reports included the following 694 unresolved deficiencies categorized as either "Operational," "Maintenance" or "Capital" in nature:

| Facility | FISH # | Unresolved Deficiencies from 2017 or earlier |
|--------------------------------|--------|--|
| North Miami Senior | 7591 | 207 |
| Dorsey D.A. Educational Center | 8139 | 173 |
| Miami Central Senior | 7251 | 167 |
| Graham Ernest K-8 | 5051 | 147 |

At this time, 100% of the Operational and Maintenance deficiencies have been corrected. The remaining 109 Capital deficiencies will be recorded in the District's master facilities database (Magellan Assessment and Project Planning System or MAPPS) to be addressed in upcoming capital projects at the respective schools.

Finding 3: Florida Best and Brightest Teacher Scholarship Program

Management's Response:

Recommendation: The District should appropriately train employees responsible for administering scholarship awards. In addition, the District should take appropriate actions to remedy the Florida Best and Brightest Teacher Program scholarship awards totaling \$444,055 made to prekindergarten teachers' contrary to State law.

M-DCPS has informed all Best and Brightest team members and shared information made available by the FLDOE that clarifies the exclusion of PreK teachers from the Best and Brightest Teachers Program for 2019-2020. M-DCPS team members will take appropriate steps to ensure that PreK teachers are not included in the program. The District will do so by excluding any instructional personnel with job code/title indicating that the individual works as a PreK teacher.

Finding 4: Charter School Capital Outlay Funding

Management's Response:

Recommendation: The District should enhance procedures to ensure that accurate information is reported to the FDOE and used in the calculation of charter school funding allocations and that, when Federal interest rate subsidies are received by the District, additional funding allocations are distributed to eligible charter schools. In addition, the District should consult with the FDOE regarding the appropriate disposition of the \$1.8 million under-distributed amount.

The District disagrees with the Florida Auditor General's Preliminary and Tentative Audit Finding #4. In FY 2017-18, the District fully complied with Florida Statute 1013.62 as written for FY 2017-18 when it provided its annual debt service obligation incurred as of March 1, 2017 to the FDOE. The debt service amount provided was based on the most accurate information available as of the required reporting date of November 17, 2017. On December 19, 2017, the District provided clarification and justification to the FDOE regarding exclusion of the federal subsidies from the calculation. On January 9, 2018, the FDOE instructed the District via memorandum to distribute the full capital allocation amount calculated by the FDOE to charters. This allocation included the debt service the District had previously provided, which excluded the subsidies and included the best available estimate for the Master Equipment Lease (MEL) debt service.

The AG report references that \$3 million of the \$24.7 million MEL payable was not executed as of March 1, 2017. Please note that the District entered into a legal obligation on September 7, 2016 (prior to the March 1, 2017 date) and awarded the Master Lease Purchase Agreement to Banc of America Public Capital Corp for the implementation of the District's 21st Century Technology Upgrade and Digital Convergence Initiative. For the November 2017 reporting date, the District did include a \$3 million anticipated debt service payment related to the 2nd tranche of this Master Lease Purchase Agreement. It was the District's intent to implement this portion of the MEL debt as evidenced by the fact that it was part of the adopted budget for FY 2017-18 and as such the District included the related debt service payment when calculating the total anticipated debt service to be paid during FY 2017-18.

The AG report references that the District did not adjust payments to eligible charter schools for the anticipated receipt of Federal interest rate subsidies totaling \$6.8 million that were received in December 2017 and June 2018 for the \$30.9 million QZAB, QSCB, and BAB debt. Please note that pursuant to 1013.62 Florida Statutes, if a school board levies the discretionary capital millage authorized in 1011.71(2), it is this millage revenue that is required to be shared with charter schools. There is no provision in law that requires school boards to share revenue received from the IRS as interest rebates. Furthermore, this federal revenue, which is not guaranteed, has experienced reductions through sequestration, and is at continued risk for reduction and elimination. As a result, to be fiscally prudent, the District opted to budget its debt service gross to ensure that it has sufficient funds to pay the debt service for which it is liable.

If retrospective adjustments to the calculation are considered, then variances from estimated tax roll and collection rate should also be included. FDOE calculated the District Revenue Sharing amount on the 2017 estimated tax roll for Miami-Dade of \$305,125,757,799, based on 1.5 mills and a 96% collection rate which would total a revenue amount of \$439,381,091. Actual local capital improvement millage collections for FY 2017-18 were \$436,254,639, representing a shortage of revenue collected in the amount of \$3,126,452.

Finding 5: Disaster Recovery Plan

Management's Response:

Recommendation: The District should continue efforts to establish a comprehensive disaster recovery plan. The plan should include detailed procedures for maintaining and restoring core IT infrastructure and services, identify key recovery personnel and critical applications, provide for backups of critical data sets, and describe a step-by-step plan for recovery. In addition, the District should at least annually test applicable plan elements to provide reasonable assurance of the successful recovery of critical applications and continuity of critical operations in the event of a disaster.

The District concurs with this finding. The framework for the Disaster Recovery (DR) plan is currently in progress and is based on information documented in the District's Business Continuity Plan. Funds have been requested to establish an environment to test the proposed DR strategy. Once details of the strategy have been successfully tested, the established process will be documented within the plan.

| |
|---|
| Findings 6: Information Technology – User Controls – User Authentication |
| <u>Management's Response:</u> <i><u>Recommendation: District management should improve security controls related to user authentication to ensure the continued confidentiality, integrity, and availability of District data and IT resources.</u></i> There were two concerns conveyed within this confidential finding. The more significant of the two concerns is related to the previous findings referenced (2015-089 and 2017-196). This finding references an outstanding concern that we believe was mitigated by a recent and significant change to the user authentication process. Additional corrective action to address the underlying concerns of both current findings is in the planning stage. |

MDCPS TRANSFERS TO GENERAL FUND - Summary

| TRANSFERS to GENERAL FUND | | | | | | | | | | | | | |
|---------------------------|-----------------|---|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|------------------|
| Notes | Funds | Funds Description | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | TOTALS |
| (1) | 301000 - 304000 | Impact Fees | - | - | - | - | - | - | 8,900.00 | 8,900.00 | 8,900.00 | 8,900.00 | 35,600.00 |
| | 310XXX | COBI Funds | - | - | - | - | - | - | - | - | - | - | - |
| | 320XXX | Class Size Reduction | - | - | - | - | - | - | - | - | - | - | - |
| | 330XXX | RANS Funds | - | - | - | - | - | - | - | - | - | - | - |
| (2) | 340XXX | PECO Funds | 14,393,531.00 | 23,865,597.77 | 24,830,191.00 | 18,212,572.00 | 26,803,745.00 | 17,508,900.00 | 40,123,743.00 | 37,819,207.00 | 42,138,110.00 | 44,203,499.00 | 289,899,095.77 |
| (3) | 350XXX | Capital GOB Funds | - | - | - | - | - | - | 188,500.00 | - | - | - | 188,500.00 |
| | 360000 | CO & DS Funds | - | - | - | - | - | - | - | - | - | - | - |
| (4) | 367000 - 379000 | LOML Funds | 123,536,165.97 | 130,808,901.65 | 137,237,585.00 | 136,117,033.16 | 120,011,615.00 | 111,320,271.54 | 130,354,799.07 | 134,204,150.13 | 151,828,428.92 | 150,859,109.78 | 1,326,278,060.22 |
| (5) | 380000 | Qualified Zone Academy Bonds | - | 5,811,668.84 | - | - | - | - | - | - | - | - | 5,811,668.84 |
| (6) | 391000-392000 | Other Capital Projects | - | - | - | - | - | 6,616,421.00 | 6,880,017.93 | 7,019,043.32 | 7,464,129.04 | 7,006,358.62 | 34,985,969.91 |
| | 399000 | ARRA Economic Stimulus Capital Projects | - | - | - | - | - | - | - | - | - | - | - |
| | | TOTAL | 137,929,696.97 | 160,486,168.26 | 162,067,776.00 | 154,329,605.16 | 146,815,360.00 | 135,445,592.54 | 177,555,960.00 | 179,051,300.45 | 201,439,567.96 | 202,077,867.40 | 1,657,198,894.74 |

The amounts transferred from capital funds to the general fund are reimbursing the general funds for the amounts it has paid which are related to capital related projects or activity that cannot be coded directly to a capital fund. These amounts transferred also represent maintenance related activity which the general fund pays that is qualified to be funded by capital funds but can't be directly coded to a capital fund. The transfer amounts also relate to charter related funds which per State mandate must first flow through capital funds and are then paid to the charter schools by the general fund.

Notes:

- (1) The amounts transferred from Impact Fee funds are reimbursing the general fund for the cost of the yearly audit fees incurred related to the audit of the Impact Fee funds.
- (2) The amounts transferred from PECO funds for the most part relate to the charter capital outlay funds which the State requires school districts to first record these pass through funds through the PECO funds and they are then paid to the charter schools by the general fund. For most of the years requested, The only amounts provided to our traditional (i.e. non-private nor charter) schools were provided during: 2015, 2016, 2017, 2018 and 2019. The amounts have been highlighted in peach on the tab for each respective year within the activity recorded under each year's PECO fund. The funds provided for our traditional public schools was used to partially reimburse the general fund for maintenance related expenditures. Maintenance related expenditures include the salary and fringes paid to our maintenance personnel and all of the non-salary related expenditures incurred to maintain our facilities and systems.
- (3) The amounts transferred from the Capital General Obligation Bond (GOB) funds are reimbursing the general fund for the cost of audit fees incurred related to the audit of the GOB funds.
- (4) The amounts transferred from LOML (Local Optional Millage Levy) funds are reimbursing the general fund for the following types of expenditures:
 - a) Maintenance related expenditures coded under function 8100,
 - b) Costs incurred to repair and maintain assets which are coded to functions other than 8100,
 - c) Salary & fringes paid to our network infrastructure support personnel,
 - d) Salary & fringes paid to our bus and vehicle mechanics,
 - e) Amounts paid to third parties related to contracted bus routes,
 - f) District facility leases,
 - g) Purchase or Lease of new or existing equipment,
 - h) Property/Flood/Casualty insurance premiums.
- (5) Amounts transferred from fund 380000 were reimbursing the general fund for the cost of repairs incurred at Qualified Zone Academy Bond (QZAB) schools.
- (6) Amounts transferred from fund 391000 were reimbursing the general fund for maintenance related expenditures incurred under function 8100 as well as equipment purchase costs. The amounts transferred from fund 392000 are related to the charter portion of the School Hardening Grants which the State requires school districts to record in a capital fund and then transfer the amount provided to the general fund so it can turn around and pay the amount to each respective charter school.

MDCPS TRANSFERS TO GENERAL FUND - Year 2013

| Cleared/open items symbol | Document Number | Reference | Document type | Document Date | Entry Date | Posting Date | Posting Key | Fund | G/L Account | Business Area | Functional Area | Amount in local currency | Purchasing Document | Text |
|------------------------------|-----------------|------------------|------------------|---------------|------------|--------------|-------------|--------|-------------|---------------|-----------------|-----------------------------|---------------------|---|
| ✓ | 1100397792 | ADJUST DOE C/O | SA | 4/23/2013 | | 4/23/2013 | 50 | 347000 | 591000 | 9128 | 15780000-970000 | (138,482.08) | | Location 7067 for FY 2012 |
| ✓ | 1100397792 | | SA | 4/23/2013 | | 4/23/2013 | 50 | 347000 | 591000 | 9128 | 15780000-970000 | (153,983.80) | | Location 7068 for FY 2012 |
| ✓ | 1100397792 | ADJUST DOE C/O | SA | 4/23/2013 | | 4/23/2013 | 50 | 347000 | 591000 | 9128 | 15780000-970000 | (121,430.19) | | Location 7069 for FY 2012 |
| ✓ | 1100428210 | ADJUST DOE C/O | AB | 4/23/2013 | | 6/1/2013 | 40 | 347000 | 591000 | 9128 | 15780000-970000 | 138,482.08 | | Location 7067 for FY 2012 |
| ✓ | 1100428210 | ADJUST DOE C/O | AB | 4/23/2013 | | 6/1/2013 | 40 | 347000 | 591000 | 9128 | 15780000-970000 | 153,983.80 | | Location 7068 for FY 2012 |
| ✓ | 1100428210 | ADJUST DOE C/O | AB | 4/23/2013 | | 6/1/2013 | 40 | 347000 | 591000 | 9128 | 15780000-970000 | 121,430.19 | | Location 7069 for FY 2012 |
| | | | | | | | | 347000 | | | | - | | |
| ✓ | 1100425976 | JUN13 C/O CHRTER | SA | 6/28/2013 | | 6/28/2013 | 40 | 348000 | 591000 | 9128 | 15780000-970000 | 1,263,729.00 | | |
| ✓ | 1100430493 | ADJ FY13 PECO | SA | 6/28/2013 | | 6/28/2013 | 50 | 348000 | 591000 | 9128 | 15780000-970000 | (11,339.00) | | |
| ✓ | 1100419094 | MAY13 C/O CHRTER | SA | 5/31/2013 | | 5/31/2013 | 40 | 348000 | 591000 | 9128 | 15780000-970000 | 1,260,811.00 | | |
| ✓ | 1100404642 | APR13 C/O CHRTER | SA | 4/26/2013 | | 4/26/2013 | 40 | 348000 | 591000 | 9128 | 15780000-970000 | 1,072,014.00 | | |
| ✓ | 1100397792 | ADJUST DOE C/O | SA | 4/23/2013 | | 4/23/2013 | 50 | 348000 | 591000 | 9128 | 15780000-970000 | (11,339.00) | | Location 2006 for FY 2013 |
| ✓ | 1100397792 | ADJUST DOE C/O | SA | 4/23/2013 | | 4/23/2013 | 50 | 348000 | 591000 | 9128 | 15780000-970000 | (203,699.00) | | Location 7050 for FY 2013 |
| ✓ | 1100397792 | ADJUST DOE C/O | SA | 4/23/2013 | | 4/23/2013 | 50 | 348000 | 591000 | 9128 | 15780000-970000 | (97,004.00) | | Location 7067 for FY 2013 |
| ✓ | 1100397792 | ADJUST DOE C/O | SA | 4/23/2013 | | 4/23/2013 | 50 | 348000 | 591000 | 9128 | 15780000-970000 | (98,440.00) | | Location 7068 for FY 2013 |
| ✓ | 1100397792 | ADJUST DOE C/O | SA | 4/23/2013 | | 4/23/2013 | 50 | 348000 | 591000 | 9128 | 15780000-970000 | (91,216.00) | | Location 7069 for FY 2013 |
| ✓ | 1100428210 | ADJUST DOE C/O | AB | 4/23/2013 | | 6/1/2013 | 40 | 348000 | 591000 | 9128 | 15780000-970000 | 11,339.00 | | Location 2006 for FY 2013 |
| ✓ | 1100428210 | ADJUST DOE C/O | AB | 4/23/2013 | | 6/1/2013 | 40 | 348000 | 591000 | 9128 | 15780000-970000 | 203,699.00 | | Location 7050 for FY 2013 |
| ✓ | 1100428210 | ADJUST DOE C/O | AB | 4/23/2013 | | 6/1/2013 | 40 | 348000 | 591000 | 9128 | 15780000-970000 | 97,004.00 | | Location 7067 for FY 2013 |
| ✓ | 1100428210 | ADJUST DOE C/O | AB | 4/23/2013 | | 6/1/2013 | 40 | 348000 | 591000 | 9128 | 15780000-970000 | 98,440.00 | | Location 7068 for FY 2013 |
| ✓ | 1100428210 | ADJUST DOE C/O | AB | 4/23/2013 | | 6/1/2013 | 40 | 348000 | 591000 | 9128 | 15780000-970000 | 91,216.00 | | Location 7069 for FY 2013 |
| ✓ | 1100393581 | MAR13 C/O CHRTER | SA | 3/29/2013 | | 3/29/2013 | 40 | 348000 | 591000 | 9128 | 15780000-970000 | 1,117,240.00 | | |
| ✓ | 1100386456 | FEB13 C/O CHRTER | SA | 2/1/2013 | | 3/19/2013 | 40 | 348000 | 591000 | 9128 | 15780000-970000 | 1,192,533.00 | | |
| ✓ | 1100377092 | JAN13 C/O CHRTER | SA | 1/1/2013 | | 2/22/2013 | 40 | 348000 | 591000 | 9128 | 15780000-970000 | 1,231,865.00 | | |
| ✓ | 1100363919 | DEC12 C/O CHRTER | SA | 12/28/2012 | | 12/28/2012 | 40 | 348000 | 591000 | 9128 | 15780000-970000 | 1,227,109.00 | | |
| ✓ | 1100353891 | NOV12 C/O CHRTER | SA | 11/30/2012 | | 11/30/2012 | 40 | 348000 | 591000 | 9128 | 15780000-970000 | 1,192,639.00 | | |
| ✓ | 1100342616 | OCT12 C/O CHRTER | SA | 10/26/2012 | | 10/26/2012 | 40 | 348000 | 591000 | 9128 | 15780000-970000 | 1,188,613.00 | | |
| ✓ | 1100332412 | SEP12 C/O CHRTER | SA | 9/28/2012 | | 9/28/2012 | 40 | 348000 | 591000 | 9128 | 15780000-970000 | 1,224,644.00 | | |
| ✓ | 1100315333 | AUG12 C/O CHARTR | SA | 8/27/2012 | | 8/27/2012 | 40 | 348000 | 591000 | 9128 | 15780000-970000 | 1,220,296.00 | | |
| ✓ | 1100315332 | JUL12 C/O CHARTR | SA | 7/30/2012 | | 7/30/2012 | 40 | 348000 | 591000 | 9128 | 15780000-970000 | 1,213,377.00 | | |
| | | | | | | | | 348000 | | | | 14,393,531.00 | | |
| ✓ | 1100353905 | NOV12 MTCE TRNSF | SA | 11/30/2012 | | 11/30/2012 | 40 | 367000 | 591000 | 9128 | 15700000-970000 | 326,572.00 | | Maintenance Transfer - Function 8100 |
| | | | | | | | | 367000 | | | | 326,572.00 | | |
| ✓ | 1100353905 | NOV12 MTCE TRNSF | SA | 11/30/2012 | | 11/30/2012 | 40 | 368000 | 591000 | 9128 | 15700000-970000 | 961,664.00 | | Maintenance Transfer - Function 8100 |
| | | | | | | | | 368000 | | | | 961,664.00 | | |
| ✓ | 1100353905 | NOV12 MTCE TRNSF | SA | 11/30/2012 | | 11/30/2012 | 40 | 369000 | 591000 | 9128 | 15700000-970000 | 791,911.00 | | Maintenance Transfer - Function 8100 |
| | | | | | | | | 369000 | | | | 791,911.00 | | |
| ✓ | 1100353924 | NOV12 MTCE TRNSF | SA | 11/30/2012 | | 11/30/2012 | 40 | 373000 | 591000 | 9128 | 15690000-970000 | 0.02 | | Transfer for Lease Payments |
| | | | | | | | | 373000 | | | | 0.02 | | |
| ✓ | 1100353924 | NOV12 MTCE TRNSF | SA | 11/30/2012 | | 11/30/2012 | 40 | 374000 | 591000 | 9128 | 15690000-970000 | 0.33 | | Transfer for Lease Payments |
| | | | | | | | | 374000 | | | | 0.33 | | |
| ✓ | 1100353905 | NOV12 MTCE TRNSF | SA | 11/30/2012 | | 11/30/2012 | 40 | 375000 | 591000 | 9128 | 15700000-970000 | 0.34 | | Maintenance Transfer - Function 8100 |
| ✓ | 1100353924 | NOV12 MTCE TRNSF | SA | 11/30/2012 | | 11/30/2012 | 40 | 375000 | 591000 | 9128 | 15690000-970000 | 0.28 | | Transfer for Lease Payments |
| | | | | | | | | 375000 | | | | 0.62 | | |
| ✓ | 1100426062 | YE M.TRS FY12-13 | EJ | 6/28/2013 | | 6/28/2013 | 40 | 376000 | 591000 | 9128 | 15700000-970000 | 19,312,728.03 | | Year End Maint Trsf.-F8100, MicroSys, BusMec, Reps. |
| ✓ | 1100426064 | YE_LEASE_FY12-13 | EJ | 6/28/2013 | | 6/28/2013 | 40 | 376000 | 591000 | 9128 | 15690000-970000 | 421,339.95 | | Yearend - Transfer for Lease Payment |
| ✓ | 1100398484 | APR13 MTCE TRNSF | EJ | 4/24/2013 | | 4/24/2013 | 40 | 376000 | 591000 | 9128 | 15700000-970000 | 20,498,661.95 | | Maintenance Transfer - Function 810000 |
| ✓ | 1100398507 | APR13 MTCE TRNSF | EJ | 4/24/2013 | | 4/24/2013 | 40 | 376000 | 591000 | 9128 | 15700000-970000 | 2,671,859.03 | | Maintenance Transfer JC. 6063_6300 Micro Sys Techs |
| ✓ | 1100398513 | APR13 MTCE TRNSF | EJ | 4/24/2013 | | 4/24/2013 | 40 | 376000 | 591000 | 9128 | 15700000-970000 | 2,302,719.52 | | Maint Transfer JC 6081-6085,6087 & 6090 Bus Repair |
| ✓ | 1100398533 | APR13 MTCE TRNSF | EJ | 4/24/2013 | | 4/24/2013 | 40 | 376000 | 591000 | 9128 | 15700000-970000 | 684,996.91 | | Maint. Transfer - GL 5350_5550 Pgm 7255 (Repairs) |
| ✓ | 1100398534 | APR13 LEASE TRNF | EJ | 4/24/2013 | | 4/24/2013 | 40 | 376000 | 591000 | 9128 | 15690000-970000 | 382,554.36 | | Maintenance Transfer - Lease Payments 4-13 |
| ✓ | 1100372546 | JAN13 MTC TRF 16 | SA | 1/25/2013 | | 1/25/2013 | 40 | 376000 | 591000 | 9128 | 15700000-970000 | 2,884,716.96 | | Maintenance Transfer for J.C. 6081-6085, 6087 & 60 |
| ✓ | 1100372547 | JAN13 MTC TRF 15 | SA | 1/25/2013 | | 1/25/2013 | 40 | 376000 | 591000 | 9128 | 15700000-970000 | 2,229,301.99 | | Maintenance Transfer for J.C. 6063_6300 |
| ✓ | 1100367107 | JAN13 MTCE TRNSF | EJ | 1/24/2013 | | 1/24/2013 | 40 | 376000 | 591000 | 9128 | 15700000-970000 | 13,258,590.59 | | Maintenance Transfer - Function 810000 |
| ✓ | 1100367108 | JAN13 LSE TRNSF | EJ | 1/24/2013 | | 1/24/2013 | 40 | 376000 | 591000 | 9128 | 15690000-970000 | 317,437.45 | | Maintenance Transfer - Lease Payments |
| ✓ | 1100367109 | JAN13 MTCE TRNSF | EJ | 1/24/2013 | | 1/24/2013 | 40 | 376000 | 591000 | 9128 | 15700000-970000 | 249,349.04 | | Maintenance Transfer - 5350_5550 |
| ✓ | 1100364070 | DEC12 P&C TRANSF | SA | 12/28/2012 | | 12/28/2012 | 40 | 376000 | 591000 | 9128 | 15720000-970000 | 846,710.11 | | |
| ✓ | 1100364804 | DEC12 LEASE TRNF | EJ | 12/28/2012 | | 1/15/2013 | 40 | 376000 | 591000 | 9128 | 15690000-970000 | 111,929.31 | | TRNF FOR LEASE PAYMENTS - DEC 12 |
| ✓ | 1100353893 | NOV12 P&C TRANSF | SA | 11/30/2012 | | 11/30/2012 | 40 | 376000 | 591000 | 9128 | 15720000-970000 | 1,986,509.72 | | |
| ✓ | 1100353905 | NOV12 MTCE TRNSF | SA | 11/30/2012 | | 11/30/2012 | 40 | 376000 | 591000 | 9128 | 15700000-970000 | 34,904,042.43 | | Maintenance Transfer - Function 8100 |
| ✓ | 1100353910 | NOV12 MTCE TRNSF | SA | 11/30/2012 | | 11/30/2012 | 40 | 376000 | 591000 | 9128 | 08100000-970000 | 500,000.00 | | Transfer for Equipment Expenditures |
| ✓ | 1100353911 | NOV12 MTCE TRNSF | SA | 11/30/2012 | | 11/30/2012 | 40 | 376000 | 591000 | 9128 | 15700000-970000 | 3,896,335.63 | | Maintenance Transfer for J.C. 6063_6300 |
| ✓ | 1100353912 | NOV12 MTCE TRNSF | SA | 11/30/2012 | | 11/30/2012 | 40 | 376000 | 591000 | 9128 | 15700000-970000 | 1,128,404.92 | | Maintenance Transfer for 5350_5550 |
| ✓ | 1100353924 | NOV12 MTCE TRNSF | SA | 11/30/2012 | | 11/30/2012 | 40 | 376000 | 591000 | 9128 | 15690000-970000 | 1,276,633.93 | | Transfer for Lease Payments |
| ✓ | 1100342141 | OCT12 P&C TRANSF | SA | 10/26/2012 | | 10/26/2012 | 40 | 376000 | 591000 | 9128 | 15720000-970000 | 2,259,520.72 | | |
| ✓ | 1100330774 | SEP12 P&C TRANSF | SA | 9/28/2012 | | 9/28/2012 | 40 | 376000 | 591000 | 9128 | 15720000-970000 | 2,546,722.75 | | |
| ✓ | 1100315962 | P & C TRANSF AUG | SA | 8/31/2012 | | 8/31/2012 | 40 | 376000 | 591000 | 9128 | 15720000-970000 | 3,796,942.99 | | |
| ✓ | 1100314388 | JULY12 P&C TRNSF | SA | 7/27/2012 | | 7/27/2012 | 40 | 376000 | 591000 | 9128 | 15720000-970000 | 2,449,114.71 | | |
| | | | | | | | | 376000 | | | | 120,917,123.00 | | |
| ✓ | 1100353905 | NOV12 MTCE TRNSF | SA | 11/30/2012 | | 11/30/2012 | 40 | 379000 | 591000 | 9128 | 15700000-970000 | 538,895.00 | | Maintenance Transfer - Function 8100 |
| | | | | | | | | 379000 | | | | 538,895.00 | | |

TOTAL 137,929,696.97

MDCPS TRANSFERS TO GENERAL FUND - Year 2014

| Cleared/open items symbol | Document Number | Reference | Document type | Document Date | Entry Date | Posting Date | Posting Key | Fund | G/L Account | Business Area | Functional Area | Amount in local currency | Purchasing Document | Text |
|------------------------------|-----------------|------------------|------------------|---------------|------------|--------------|-------------|--------|-------------|---------------|-----------------|-----------------------------|---------------------|--|
| ✓ | 1100539443 | DOE REFUND C/O | SA | 6/30/2014 | | 6/30/2014 | 50 | 349000 | 591000 | 9128 | 15780000-970000 | (10,886.23) | | refund to DOE, Ck# 1000108479 |
| ✓ | 1100539478 | | SA | 6/30/2014 | | 6/30/2014 | 40 | 349000 | 591000 | 9128 | 15780000-970000 | 2,245,152.00 | | |
| ✓ | 1100527629 | MAY14 C/O CHRTER | SA | 5/30/2014 | | 5/30/2014 | 40 | 349000 | 591000 | 9128 | 15780000-970000 | 2,185,606.00 | | |
| ✓ | 1100512975 | APR14 C/O CHRTER | SA | 4/25/2014 | | 4/25/2014 | 40 | 349000 | 591000 | 9128 | 15780000-970000 | 2,185,580.00 | | |
| ✓ | 1100502363 | MAR14 C/O CHRTER | SA | 3/28/2014 | | 3/28/2014 | 40 | 349000 | 591000 | 9128 | 15780000-970000 | 2,194,432.00 | | |
| ✓ | 1100493363 | FEB14 C/O CHRTER | SA | 2/28/2014 | | 2/28/2014 | 40 | 349000 | 591000 | 9128 | 15780000-970000 | 1,939,946.00 | | |
| ✓ | 1100483660 | JAN14 C/O CHRTER | SA | 1/31/2014 | | 1/31/2014 | 40 | 349000 | 591000 | 9128 | 15780000-970000 | 1,939,962.00 | | |
| ✓ | 1100475018 | DEC13 C/O CHRTER | SA | 12/27/2013 | | 12/27/2013 | 40 | 349000 | 591000 | 9128 | 15780000-970000 | 1,910,175.00 | | |
| ✓ | 1100466863 | NOV13 C/O CHRTER | SA | 11/29/2013 | | 11/29/2013 | 40 | 349000 | 591000 | 9128 | 15780000-970000 | 1,937,568.00 | | |
| ✓ | 1100457190 | OCT13 C/O CHRTER | SA | 10/25/2013 | | 10/25/2013 | 40 | 349000 | 591000 | 9128 | 15780000-970000 | 1,932,193.00 | | |
| ✓ | 1100444051 | SEP13 C/O CHRTER | SA | 9/27/2013 | | 9/27/2013 | 40 | 349000 | 591000 | 9128 | 15780000-970000 | 1,810,103.00 | | |
| ✓ | 1100437201 | JUL13 C/O CHRTER | SA | 8/30/2013 | | 8/30/2013 | 40 | 349000 | 591000 | 9128 | 15780000-970000 | 1,797,886.00 | | |
| ✓ | 1100437202 | AUG13 C/O CHRTER | SA | 8/30/2013 | | 8/30/2013 | 40 | 349000 | 591000 | 9128 | 15780000-970000 | 1,797,881.00 | | |
| ✓ | | | | | | | | 349000 | | | | 23,865,597.77 | | |
| ✓ | 1100544046 | RECLSS 0377/0376 | SA | 6/30/2014 | | 6/30/2014 | 40 | 376000 | 591000 | 9128 | 15700000-970000 | 2,285,314.00 | | To Adjust Fund Bal Due To Maint Transf |
| ✓ | | | | | | | | 376000 | | | | 2,285,314.00 | | |
| ✓ | 1100539574 | JUN14 MTCE TRNSF | EJ | 6/30/2014 | | 6/30/2014 | 40 | 377000 | 591000 | 9128 | 15700000-970000 | 9,233,992.50 | | MAINTENANCE TRANSFER FUNCTION 8100 (Jun 2014) |
| ✓ | 1100539575 | JUN14 MTCE TRNSF | EJ | 6/30/2014 | | 6/30/2014 | 40 | 377000 | 591000 | 9128 | 15690000-970000 | 319,063.14 | | TRANSF FOR LEASE PAYMENTS (JUN'14) |
| ✓ | 1100539576 | JUN14 MTCE TRNSF | EJ | 6/30/2014 | | 6/30/2014 | 40 | 377000 | 591000 | 9128 | 15700000-970000 | 2,024,954.41 | | Maintenance Transfer for J.C. 6063_6300 (Jun'14) |
| ✓ | 1100539577 | JUN14 MTCE TRNSF | EJ | 6/30/2014 | | 6/30/2014 | 40 | 377000 | 591000 | 9128 | 15700000-970000 | 300,381.83 | | Maintenance Trnsf JC 6081-85, 6087 & 6090 (Jun'14) |
| ✓ | 1100540389 | JUN14 P&C TRANSF | SA | 6/30/2014 | | 6/30/2014 | 40 | 377000 | 591000 | 9128 | 15720000-970000 | 1,255,263.02 | | |
| ✓ | 1100540455 | JUN14 MTCE TRNSF | SA | 6/30/2014 | | 6/30/2014 | 40 | 377000 | 591000 | 9128 | 15700000-970000 | 462,291.00 | | MAINTENANCE TRANSFER FUNCTION 8100 (Jun 2014) |
| ✓ | 1100544046 | RECLSS 0377/0376 | SA | 6/30/2014 | | 6/30/2014 | 50 | 377000 | 591000 | 9128 | 15700000-970000 | (2,285,314.00) | | To Adjust Fund Bal Due To Maint Transf |
| ✓ | 1100529189 | MAY14 P&C TRANSF | SA | 5/30/2014 | | 5/30/2014 | 40 | 377000 | 591000 | 9128 | 15720000-970000 | 2,075,698.20 | | |
| ✓ | 1100512976 | APR14 P&C TRANSF | SA | 4/25/2014 | | 4/25/2014 | 40 | 377000 | 591000 | 9128 | 15720000-970000 | 2,185,117.79 | | |
| ✓ | 1100513907 | APR14 MTCE TRNSF | EJ | 4/25/2014 | | 4/25/2014 | 40 | 377000 | 591000 | 9128 | 15690000-970000 | 264,251.44 | | TRANSF FOR LEASE PAYMENTS (APR'14) |
| ✓ | 1100513908 | APR14 MTCE TRNSF | EJ | 4/25/2014 | | 4/25/2014 | 40 | 377000 | 591000 | 9128 | 15700000-970000 | 232,553.07 | | MAINT TRANSF COMMT 5350 & 5550 PGM7255 (APR'14) |
| ✓ | 1100513909 | APR14 MTCE TRNSF | EJ | 4/25/2014 | | 4/25/2014 | 40 | 377000 | 591000 | 9128 | 15700000-970000 | 518,058.21 | | Maintenance Transfer for J.C. 6063_6300 (Apr'14) |
| ✓ | 1100513911 | APR14 MTCE TRNSF | EJ | 4/25/2014 | | 4/25/2014 | 40 | 377000 | 591000 | 9128 | 15700000-970000 | 493,432.48 | | Maintenance Trnsf JC 6081-85, 6087 & 6090 (Apr'14) |
| ✓ | 1100513912 | APR14 MTCE TRNSF | EJ | 4/25/2014 | | 4/25/2014 | 40 | 377000 | 591000 | 9128 | 15700000-970000 | 6,931,503.99 | | MAINTENANCE TRANSFER FUNCTION 8100 (Apr 2014) |
| ✓ | 1100502301 | MAR14 MTCE TRNSF | EJ | 3/28/2014 | | 3/28/2014 | 40 | 377000 | 591000 | 9128 | 15700000-970000 | 8,445,905.58 | | MAINTENANCE TRANSFER FUNCTION 8100 (Mar 2014) |
| ✓ | 1100502302 | MAR14 MTCE TRNSF | EJ | 3/28/2014 | | 3/28/2014 | 40 | 377000 | 591000 | 9128 | 15700000-970000 | 811,564.83 | | Maintenance Transfer for J.C. 6063_6300 (Mar'14) |
| ✓ | 1100502303 | MAR14 MTCE TRNSF | EJ | 3/28/2014 | | 3/28/2014 | 40 | 377000 | 591000 | 9128 | 15700000-970000 | 472,811.48 | | Maintenance Trnsf JC 6081-85, 6087 & 6090 (Mar'14) |
| ✓ | 1100502304 | MAR14 MTCE TRNSF | EJ | 3/28/2014 | | 3/28/2014 | 40 | 377000 | 591000 | 9128 | 15700000-970000 | 208,530.26 | | MAINT TRANSF COMMT 5350 & 5550 PGM7255 (MAR'14) |
| ✓ | 1100502305 | MAR14 MTCE TRNSF | EJ | 3/28/2014 | | 3/28/2014 | 40 | 377000 | 591000 | 9128 | 15690000-970000 | 169,347.24 | | TRANSF FOR LEASE PAYMENTS (MAR'14) |
| ✓ | 1100502364 | MAR14 P&C TRANSF | SA | 3/28/2014 | | 3/28/2014 | 40 | 377000 | 591000 | 9128 | 15720000-970000 | 2,214,771.44 | | |
| ✓ | 1100493383 | FEB14 P&C TRANSF | SA | 2/28/2014 | | 2/28/2014 | 40 | 377000 | 591000 | 9128 | 15720000-970000 | 2,200,782.17 | | |
| ✓ | 1100494208 | FEB14 MTCE TRNSF | EJ | 2/28/2014 | | 2/28/2014 | 40 | 377000 | 591000 | 9128 | 15700000-970000 | 859,605.43 | | Maintenance Transfer for J.C. 6063_6300 (Feb'14) |
| ✓ | 1100494209 | FEB14 MTCE TRNSF | EJ | 2/28/2014 | | 2/28/2014 | 40 | 377000 | 591000 | 9128 | 15690000-970000 | 1,951,213.18 | | TRANSF FOR LEASE PAYMENTS (JUL'13 - FEB'14) |
| ✓ | 1100494211 | FEB14 MTCE TRNSF | EJ | 2/28/2014 | | 2/28/2014 | 40 | 377000 | 591000 | 9128 | 15700000-970000 | 286,889.54 | | MAINT TRANSF COMMT 5350 & 5550 PGM7255 (FEB'14) |
| ✓ | 1100494212 | FEB14 MTCE TRNSF | EJ | 2/28/2014 | | 2/28/2014 | 40 | 377000 | 591000 | 9128 | 15700000-970000 | 7,010,075.45 | | MAINTENANCE TRANSFER FUNCTION 8100 (Feb 2014) |
| ✓ | 1100494215 | FEB14 MTCE TRNSF | EJ | 2/28/2014 | | 2/28/2014 | 40 | 377000 | 591000 | 9128 | 15700000-970000 | 4,244,320.64 | | Maint Trnsf JC 6081-85, 6087&6090 (Jul'13-Feb'14) |
| ✓ | 1100483657 | JAN14 P&C TRANSF | SA | 1/31/2014 | | 1/31/2014 | 40 | 377000 | 591000 | 9128 | 15720000-970000 | 2,218,004.19 | | |
| ✓ | 1100478475 | JAN14 MTCE TRNSF | EJ | 1/28/2014 | | 1/28/2014 | 40 | 377000 | 591000 | 9128 | 15700000-970000 | 1,741,579.64 | | Maintenance Transfer 5350_5550 (Func 7800) |
| ✓ | 1100478476 | JAN14 MTCE TRNSF | EJ | 1/28/2014 | | 1/28/2014 | 40 | 377000 | 591000 | 9128 | 15700000-970000 | 13,514,219.53 | | Maint. Transfer - Function 8100 (Dec - Jan) |
| ✓ | 1100478477 | JAN14 MTCE TRNSF | EJ | 1/28/2014 | | 1/28/2014 | 40 | 377000 | 591000 | 9128 | 15700000-970000 | 5,921,233.72 | | Maintenance JC 6063-6300 (Jul'13 - Jan'14) |
| ✓ | 1100478478 | JAN14 MTCE TRNSF | EJ | 1/28/2014 | | 1/28/2014 | 40 | 377000 | 591000 | 9128 | 08100000-970000 | 500,000.00 | | Maintenance Transf Equipment (Jul'13 - Jan'14) |
| ✓ | 1100474768 | DEC13 P&C TRANSF | SA | 12/27/2013 | | 12/27/2013 | 40 | 377000 | 591000 | 9128 | 15720000-970000 | 2,194,294.01 | | |
| ✓ | 1100466862 | NOV13 P&C TRANSF | SA | 11/29/2013 | | 11/29/2013 | 40 | 377000 | 591000 | 9128 | 15720000-970000 | 2,489,244.86 | | |
| ✓ | 1100467409 | NOV13 MTCE TRNSF | EJ | 11/29/2013 | | 11/29/2013 | 40 | 377000 | 591000 | 9128 | 15700000-970000 | 37,018,980.57 | | Maintenance Transfer - Function 8100 as of Nov |
| ✓ | 1100456964 | OCT13 P&C TRANSF | SA | 10/25/2013 | | 10/25/2013 | 40 | 377000 | 591000 | 9128 | 15720000-970000 | 2,416,339.36 | | |
| ✓ | 1100444060 | SEP13 P&C TRANSF | SA | 9/27/2013 | | 9/27/2013 | 40 | 377000 | 591000 | 9128 | 15720000-970000 | 2,489,928.38 | | |
| ✓ | 1100437203 | AUG13 P&C TRANSF | SA | 8/30/2013 | | 8/30/2013 | 40 | 377000 | 591000 | 9128 | 15720000-970000 | 2,408,252.55 | | |
| ✓ | 1100428724 | JUL13 P&C TRANSF | SA | 7/26/2013 | | 7/26/2013 | 40 | 377000 | 591000 | 9128 | 15720000-970000 | 485,610.03 | | |
| ✓ | 1100432423 | JUL13 P&C TRANSF | SA | 7/26/2013 | | 7/26/2013 | 40 | 377000 | 591000 | 9128 | 15720000-970000 | 2,238,836.49 | | |
| ✓ | | | | | | | | 377000 | | | | 128,523,587.65 | | |
| ✓ | 1100457678 | 2010 QZAB CLOSE | EJ | 11/5/2013 | | 11/5/2013 | 40 | 380000 | 591000 | 9128 | 15700000-970000 | 5,811,668.84 | | Eligible maintenance expenditures -QZAB schools. |
| ✓ | | | | | | | | 380000 | | | | 5,811,668.84 | | |

| | |
|--------------|-----------------------|
| TOTAL | 160,486,168.26 |
|--------------|-----------------------|

MDCPS TRANSFERS TO GENERAL FUND - Year 2015

| Cleared/open items symbol | Document Number | Reference | Document type | Document Date | Entry Date | Posting Date | Posting Key | Fund | G/L Account | Business Area | Functional Area | Amount in local currency | Purchasing Document | Text |
|---------------------------|-----------------|---------------------|---------------|---------------|------------|--------------|-------------|--------|-------------|---------------|-------------------|--------------------------|---------------------|--|
| | 1100643899 | JUN15 C/O CHRTER SA | | 6/30/2015 | | 6/30/2015 | 40 | 341000 | 591000 | 9128 | 15780000-970000 | 1,871,438.00 | | |
| | 1100634827 | SA | | 5/29/2015 | | 5/29/2015 | 40 | 341000 | 591000 | 9128 | 15780000-970000 | 1,860,222.00 | | |
| | 1100628195 | RETURN C/O CHRTE SA | | 5/27/2015 | | 5/27/2015 | 50 | 341000 | 591000 | 9128 | 15780000-970000 | (1,348.00) | | Oxford Academy FY15 capital outlay overpayment |
| | 1100623242 | APR15 C/O CHRTER SA | | 4/30/2015 | | 4/30/2015 | 40 | 341000 | 591000 | 9128 | 15780000-970000 | 1,843,488.00 | | |
| | 1100615036 | MAR15 C/O CHRTEF SA | | 4/31/2015 | | 4/31/2015 | 40 | 341000 | 591000 | 9128 | 15780000-970000 | 1,685,949.00 | | |
| | 1100628197 | RETURN C/O CHRTE SA | | 3/31/2015 | | 5/1/2015 | 50 | 341000 | 591000 | 9128 | 15780000-970000 | (8,820.00) | | Lawrence Academy FY15 capital outlay overpayment |
| | 1100600240 | FEB15 C/O CHRTER SA | | 2/27/2015 | | 2/27/2015 | 40 | 341000 | 591000 | 9128 | 15780000-970000 | 1,685,912.00 | | |
| | 1100594747 | JAN15 C/O CHRTER SA | | 1/26/2015 | | 1/26/2015 | 40 | 341000 | 591000 | 9128 | 15780000-970000 | 1,685,930.00 | | |
| | 1100588382 | DEC14 C/O CHRTER SA | | 12/31/2014 | | 1/2/2015 | 40 | 341000 | 591000 | 9128 | 15780000-970000 | 1,490,076.00 | | |
| | 1100578843 | NOV14 C/O CHRTER SA | | 11/30/2014 | | 11/30/2014 | 40 | 341000 | 591000 | 9128 | 15780000-970000 | 1,490,085.00 | | |
| | 1100565514 | OCT14 C/O CHRTER SA | | 10/29/2014 | | 10/29/2014 | 40 | 341000 | 591000 | 9128 | 15780000-970000 | 1,472,198.00 | | |
| | 1100560179 | SEP14 C/O CHRTER SA | | 9/30/2014 | | 9/30/2014 | 40 | 341000 | 591000 | 9128 | 15780000-970000 | 1,453,978.00 | | |
| | 1100549170 | AUG14 C/O CHRTER SA | | 8/29/2014 | | 8/29/2014 | 40 | 341000 | 591000 | 9128 | 15780000-970000 | 1,456,232.00 | | |
| | 1100549169 | JUL14 C/O CHRTER SA | | 7/31/2014 | | 8/29/2014 | 40 | 341000 | 591000 | 9128 | 15780000-970000 | 1,456,243.00 | | |
| | 1100552969 | JUL14 MTCE TRNSF EJ | | 7/31/2014 | | 9/1/2014 | 40 | 341000 | 591000 | 9128 | 15700000-970000 | 5,388,608.00 | | MAINTENANCE TRANSFER FUNCTION 8100 (JUL 2014) |
| | | | | | | | | 341000 | | | | 24,830,191.00 | | |
| | 1100578750 | NOV14 MTCE TRNSI EJ | | 8/31/2014 | | 11/28/2014 | 40 | 367000 | 591000 | 9128 | 15700000-970000 | 97,393.72 | | MAINTENANCE TRANSFER FUNCTION 8100 (AUG-NOV 2014) |
| | | | | | | | | 367000 | | | | 97,393.72 | | |
| | 1100578750 | NOV14 MTCE TRNSI EJ | | 8/31/2014 | | 11/28/2014 | 40 | 368000 | 591000 | 9128 | 15700000-970000 | 177,283.28 | | MAINTENANCE TRANSFER FUNCTION 8100 (AUG-NOV 2014) |
| | | | | | | | | 368000 | | | | 177,283.28 | | |
| | 1100578750 | NOV14 MTCE TRNSI EJ | | 8/31/2014 | | 11/28/2014 | 40 | 375000 | 591000 | 9128 | 15700000-970000 | 11,392.00 | | MAINTENANCE TRANSFER FUNCTION 8100 (AUG-NOV 2014) |
| | | | | | | | | 375000 | | | | 11,392.00 | | |
| | 1100647523 | JUN15 MTCE TRNSF SA | | 6/30/2015 | | 6/30/2015 | 40 | 377000 | 591000 | 9128 | 15700000-970000 | 907,598.00 | | MAINTENANCE TRANSFER FUNCTION 8100 (JUN 2015) |
| | | | | | | | | 377000 | | | | 907,598.00 | | |
| | 1100644009 | JUN15 P&C TRANSF SA | | 6/30/2015 | | 6/30/2015 | 40 | 378000 | 591000 | 9128 | 15720000-970000 | 858,501.25 | | |
| | 1100644372 | JUN15 MTCE TRNSF SA | | 6/30/2015 | | 6/30/2015 | 40 | 378000 | 591000 | 9128 | 15700000-970000 | 5,343,485.27 | | MAINTENANCE TRANSFER FUNCTION 8100 (JUN 2015) |
| | 1100644373 | JUN15 MTCE TRNSF EJ | | 6/30/2015 | | 6/30/2015 | 40 | 378000 | 591000 | 9128 | 15700000-970000 | 1,335,207.52 | | MAINT TRNSFR JC 6081-6085_6087 & 6090 (JUN 2015) |
| | 1100644374 | JUN15 MTCE TRNSF EJ | | 6/30/2015 | | 6/30/2015 | 40 | 378000 | 591000 | 9128 | 15690000-970000 | 355,995.04 | | TRANSFER FOR LEASE PAYMENTS (JUN 2015) |
| | 1100644375 | JUN15 MTCE TRNSF SA | | 6/30/2015 | | 6/30/2015 | 40 | 378000 | 591000 | 9128 | 15700000-970000 | 4,415,276.13 | | MAINT TRANSFER J.C. 6063_6300_6328 (JUN 2015) |
| | 1100647523 | JUN15 MTCE TRNSF SA | | 6/30/2015 | | 6/30/2015 | 40 | 378000 | 591000 | 9128 | 15700000-970000 | 5,266,967.27 | | MAINTENANCE TRANSFER FUNCTION 8100 (JUN 2015) |
| | 1100635136 | MAY15 P&C TRANSF SA | | 5/29/2015 | | 5/29/2015 | 40 | 378000 | 591000 | 9128 | 15720000-970000 | 2,017,541.90 | | |
| | 1100623526 | APR15 P&C TRANSF SA | | 4/30/2015 | | 4/30/2015 | 40 | 378000 | 591000 | 9128 | 15720000-970000 | 2,143,051.08 | | |
| | 1100623678 | APR15 MTCE TRNSI EJ | | 4/30/2015 | | 4/30/2015 | 40 | 378000 | 591000 | 9128 | 15700000-970000 | 6,869,170.01 | | MAINTENANCE TRANSFER FUNCTION 8100 (APR 2015) |
| | 1100623680 | APR15 MTCE TRNSI EJ | | 4/30/2015 | | 4/30/2015 | 40 | 378000 | 591000 | 9128 | 15700000-970000 | 240,323.73 | | MAINT TRANSF GL 5350 & 5550 PGM7255 (APR 2015) |
| | 1100623684 | APR15 MTCE TRNSI EJ | | 4/30/2015 | | 4/30/2015 | 40 | 378000 | 591000 | 9128 | 15700000-970000 | 532,918.01 | | MAINT TRNSFR JC 6081-6085_6087 & 6090 (APR 2015) |
| | 1100623687 | APR15 MTCE TRNSI EJ | | 4/30/2015 | | 4/30/2015 | 40 | 378000 | 591000 | 9128 | 15700000-970000 | 881,251.92 | | MAINT TRANSFER J.C. 6063_6300_6328 (APR 2015) |
| | 1100623700 | APR15 MTCE TRNSI EJ | | 4/30/2015 | | 4/30/2015 | 40 | 378000 | 591000 | 9128 | 15690000-970000 | 183,576.96 | | TRANSFER FOR LEASE PAYMENTS (APR 2015) |
| | 1100613379 | MAR15 MTCE TRNSI EJ | | 3/31/2015 | | 3/31/2015 | 40 | 378000 | 591000 | 9128 | 15700000-970000 | 7,699,088.14 | | MAINTENANCE TRANSFER FUNCTION 8100 (MAR 2015) |
| | 1100613389 | MAR15 P&C TRANSI SA | | 3/31/2015 | | 3/31/2015 | 40 | 378000 | 591000 | 9128 | 15720000-970000 | 1,971,219.34 | | |
| | 1100613390 | MAR15 MTCE TRNSI EJ | | 3/31/2015 | | 3/31/2015 | 40 | 378000 | 591000 | 9128 | 15700000-970000 | 579,687.90 | | MAINT TRNSFR JC 6081-6085_6087 & 6090 (MAR 2015) |
| | 1100613391 | MAR15 MTCE TRNSI EJ | | 3/31/2015 | | 3/31/2015 | 40 | 378000 | 591000 | 9128 | 15700000-970000 | 1,125,555.57 | | MAINT TRANSFER J.C. 6063_6300_6328 (MAR 2015) |
| | 1100613410 | MAR15 MTCE TRNSI EJ | | 3/31/2015 | | 3/31/2015 | 40 | 378000 | 591000 | 9128 | 15690000-970000 | 205,777.10 | | TRANSFER FOR LEASE PAYMENTS (MAR 2015) |
| | 1100613446 | MAR15 MTCE TRNSI EJ | | 3/31/2015 | | 3/31/2015 | 40 | 378000 | 591000 | 9128 | 15700000-970000 | 223,136.89 | | MAINT TRANSF GL 5350 & 5550 PGM7255 (MAR 2015) |
| | 1100604039 | FEB15 P&C TRANSF SA | | 2/28/2015 | | 2/28/2015 | 40 | 378000 | 591000 | 9128 | 15720000-970000 | 2,222,139.81 | | |
| | 1100604064 | FEB15 MTCE TRNSF EJ | | 2/28/2015 | | 2/28/2015 | 40 | 378000 | 591000 | 9128 | 15700000-970000 | 6,396,599.29 | | MAINTENANCE TRANSFER FUNCTION 8100 (FEB 2015) |
| | 1100604067 | FEB15 MTCE TRNSF EJ | | 2/28/2015 | | 2/28/2015 | 40 | 378000 | 591000 | 9128 | 15690000-970000 | 202,656.34 | | TRANSFER FOR LEASE PAYMENTS (FEB 2015) |
| | 1100604068 | FEB15 MTCE TRNSF EJ | | 2/28/2015 | | 2/28/2015 | 40 | 378000 | 591000 | 9128 | 15700000-970000 | 291,120.20 | | MAINT TRANSF GL 5350 & 5550 PGM7255 (FEB 2015) |
| | 1100604116 | FEB15 MTCE TRNSF EJ | | 2/28/2015 | | 2/28/2015 | 40 | 378000 | 591000 | 9128 | 15700000-970000 | 435,501.52 | | MAINT TRNSFR JC 6081-6085_6087 & 6090 (FEB 2015) |
| | 1100604120 | FEB15 MTCE TRNSF EJ | | 2/28/2015 | | 2/28/2015 | 40 | 378000 | 591000 | 9128 | 15700000-970000 | 1,092,923.65 | | MAINT TRANSFER J.C. 6063_6300_6328 (FEB 2015) |
| | 1100594767 | JAN15 P&C TRANSF SA | | 1/31/2015 | | 1/31/2015 | 40 | 378000 | 591000 | 9128 | 15720000-970000 | 2,165,395.31 | | |
| | 1100595434 | JAN15 MTCE TRNSF EJ | | 1/31/2015 | | 1/31/2015 | 40 | 378000 | 591000 | 9128 | 15700000-970000 | 221,412.80 | | MAINT TRANSF GL 5350 & 5550 PGM7255 (JAN 2015) |
| | 1100595437 | JAN15 MTCE TRNSF EJ | | 1/31/2015 | | 1/31/2015 | 40 | 378000 | 591000 | 9128 | 15690000-970000 | 261,314.80 | | TRANSFER FOR LEASE PAYMENTS (JAN 2015) |
| | 1100595438 | JAN15 MTCE TRNSF EJ | | 1/31/2015 | | 1/31/2015 | 40 | 378000 | 591000 | 9128 | 15700000-970000 | 688,760.84 | | MAINT TRANSFER J.C. 6063_6300_6328 (JAN 2015) |
| | 1100595439 | JAN15 MTCE TRNSF EJ | | 1/31/2015 | | 1/31/2015 | 40 | 378000 | 591000 | 9128 | 15700000-970000 | 543,558.51 | | MAINT TRNSFR JC 6081-6085_6087 & 6090 (JAN 2015) |
| | 1100595440 | JAN15 MTCE TRNSF EJ | | 1/31/2015 | | 1/31/2015 | 40 | 378000 | 591000 | 9128 | 15700000-970000 | 5,626,852.90 | | MAINTENANCE TRANSFER FUNCTION 8100 (JAN 2015) |
| | 1100586723 | DEC14 P&C TRANSF SA | | 12/31/2014 | | 12/31/2014 | 40 | 378000 | 591000 | 9128 | 15720000-970000 | 2,199,386.39 | | |
| | 1100586724 | DEC14 MTCE TRNSI EJ | | 12/31/2014 | | 12/31/2014 | 40 | 378000 | 591000 | 9128 | 15700000-970000 | 9,781,217.28 | | MAINTENANCE TRANSFER FUNCTION 8100 (DEC 2014) |
| | 1100586729 | DEC14 MTCE TRNSI EJ | | 12/31/2014 | | 12/31/2014 | 50 | 378000 | 591000 | 9128 | 15700000-970000 | (1,000.00) | | MAINTENANCE TRANSFER FUNCTION 8100 (DEC 2014) |
| | 1100586765 | DEC14 MTCE TRNSI EJ | | 12/31/2014 | | 12/31/2014 | 40 | 378000 | 591000 | 9128 | 15700000-970000 | 170,305.11 | | MAINT TRANSF GL 5350 & 5550 PGM7255 (DEC 2014) |
| | 1100586768 | DEC14 MTCE TRNSI EJ | | 12/31/2014 | | 12/31/2014 | 40 | 378000 | 591000 | 9128 | 15690000-970000 | 296,217.91 | | TRANSFER FOR LEASE PAYMENTS (DEC 2014) |
| | 1100586898 | DEC14 MTCE TRNSI EJ | | 12/31/2014 | | 12/31/2014 | 40 | 378000 | 591000 | 9128 | 15700000-970000 | 578,418.60 | | MAINT TRNSFR JC 6081-6085_6087 & 6090 (DEC 2014) |
| | 1100586962 | DEC14 MTCE TRNSI EJ | | 12/31/2014 | | 12/31/2014 | 40 | 378000 | 591000 | 9128 | 15700000-970000 | 1,287,447.21 | | MAINT TRANSFER J.C. 6063_6300_6328 (DEC 2014) |
| | 1100578873 | NOV14 P&C TRANSI SA | | 11/30/2014 | | 11/30/2014 | 40 | 378000 | 591000 | 9128 | 15720000-970000 | 2,081,732.33 | | |
| | 1100571583 | OCT14 P&C TRANSF SA | | 10/31/2014 | | 10/31/2014 | 40 | 378000 | 591000 | 9128 | 15720000-970000 | 2,443,310.43 | | |
| | 1100560178 | SEP14 P&C TRANSF SA | | 9/30/2014 | | 9/30/2014 | 40 | 378000 | 591000 | 9128 | 15720000-970000 | 2,349,760.46 | | |
| | 1100549986 | AUG14 P&C TRANSI SA | | 8/31/2014 | | 8/31/2014 | 40 | 378000 | 591000 | 9128 | 15720000-970000 | 2,738,709.94 | | |
| | 1100578750 | NOV14 MTCE TRNSI EJ | | 8/31/2014 | | 11/28/2014 | 40 | 378000 | 591000 | 9128 | 15700000-970000 | 35,843,428.40 | | MAINTENANCE TRANSFER FUNCTION 8100 (AUG-NOV 2014) |
| | 1100543581 | JUL14 P&C TRANSF SA | | 7/31/2014 | | 7/31/2014 | 40 | 378000 | 591000 | 9128 | 15720000-970000 | 2,649,893.40 | | |
| | 1100578756 | NOV14 MTCE TRNSI EJ | | 7/1/2014 | | 11/28/2014 | 40 | 378000 | 591000 | 9128 | 15690000-970000 | 970,841.43 | | TRANSF FOR LEASE PAYMENTS (JUL - NOV 2014) |
| | 1100578779 | NOV14 MTCE TRNSI EJ | | 7/1/2014 | | 11/28/2014 | 40 | 378000 | 591000 | 9128 | 08100000-970000 | 678,154.00 | | MAINTENANCE TRANSF EQUIPMENT (JUL'14 - NOV'14) |
| | 1100578796 | NOV14 MTCE TRNSI EJ | | 7/1/2014 | | 11/28/2014 | 40 | 378000 | 591000 | 9128 | 15700000-970000 | 1,414,607.75 | | MAINT TRANSF GL 5350 & 5550 PGM7255 (JUL - NOV'14) |
| | 1100578971 | NOV14 MTCE TRNSI EJ | | 7/1/2014 | | 11/28/2014 | 40 | 378000 | 591000 | 9128 | 15700000-970000 | 5,523,620.38 | | MAINT TRANSFER J.C. 6063_6300_6328 (JUL - NOV'14) |
| | 1100578994 | NOV14 MTCE TRNSI EJ | | 7/1/2014 | | 11/28/2014 | 40 | 378000 | 591000 | 9128 | 15700000-970000</ | | | |

MDCPS TRANSFERS TO GENERAL FUND - Year 2016

| Cleared/open items symbol | Document Number | Reference | Document type | Document Date | Entry Date | Posting Date | Posting Key | Fund | G/L Account | Business Area | Functional Area | Amount in local currency | Purchasing Document | Text |
|------------------------------|-----------------|------------------|------------------|---------------|------------|--------------|-------------|--------|-------------|---------------|-----------------|-----------------------------|---------------------|--|
| ✓ | 1100753017 | JUN16 C/O CHRTER | SA | 6/30/2016 | | 6/30/2016 | 40 | 342000 | 591000 | 9128 | 15780000-970000 | 1,151,348.00 | | |
| ✓ | 1100744414 | | SA | 5/31/2016 | | 5/31/2016 | 40 | 342000 | 591000 | 9128 | 15780000-970000 | 1,056,641.00 | | |
| ✓ | 1100733723 | APR16 C/O CHRTER | SA | 4/29/2016 | | 4/30/2016 | 40 | 342000 | 591000 | 9128 | 15780000-970000 | 1,074,295.00 | | |
| ✓ | 1100715798 | MAR16 C/O CHRTER | SA | 3/29/2016 | | 3/29/2016 | 40 | 342000 | 591000 | 9128 | 15780000-970000 | 1,046,973.00 | | |
| ✓ | 1100706331 | FEB16 C/O CHRTER | SA | 2/29/2016 | | 2/29/2016 | 40 | 342000 | 591000 | 9128 | 15780000-970000 | 1,044,340.00 | | |
| ✓ | 1100695767 | JAN16 C/O CHRTER | SA | 1/29/2016 | | 1/29/2016 | 40 | 342000 | 591000 | 9128 | 15780000-970000 | 1,044,348.00 | | |
| ✓ | 1100692041 | DEC15 C/O CHRTER | SA | 12/31/2015 | | 1/7/2016 | 40 | 342000 | 591000 | 9128 | 15780000-970000 | 1,046,615.00 | | |
| ✓ | 1100682678 | NOV15 C/O CHRTER | SA | 11/30/2015 | | 11/30/2015 | 40 | 342000 | 591000 | 9128 | 15780000-970000 | 1,035,168.00 | | |
| ✓ | 1100667648 | OCT15 C/O CHRTRT | SA | 10/23/2015 | | 10/23/2015 | 40 | 342000 | 591000 | 9128 | 15780000-970000 | 1,035,155.00 | | |
| ✓ | 1100665083 | SEP15 MTCE TRNSF | SA | 9/30/2015 | | 9/30/2015 | 40 | 342000 | 591000 | 9128 | 15700000-970000 | 5,549,854.00 | | MAINTENANCE TRANSFER FUNCTION 8100 (SEP 2015) |
| ✓ | 1100658111 | SEP15 C/O CHRTER | SA | 9/25/2015 | | 9/25/2015 | 40 | 342000 | 591000 | 9128 | 15780000-970000 | 1,032,230.00 | | |
| ✓ | 1100653910 | JUL15 C/O CHRTER | SA | 9/8/2015 | | 9/8/2015 | 40 | 342000 | 591000 | 9128 | 15780000-970000 | 1,047,802.50 | | |
| ✓ | 1100653911 | AUG15 C/O CHRTER | SA | 9/8/2015 | | 9/8/2015 | 40 | 342000 | 591000 | 9128 | 15780000-970000 | 1,047,802.50 | | |
| | | | | | | | | 342000 | | | | 18,212,572.00 | | |
| ✓ | 1100757018 | MTCE TRNSF ADJ | EJ | 6/30/2016 | | 6/30/2016 | 50 | 374000 | 591000 | 9128 | 08100000-970000 | (0.79) | | ADJUSTMENT FOR EQUIPMENT MTCE TRANSFER |
| | | | | | | | | 374000 | | | | (0.79) | | |
| ✓ | 1100757018 | MTCE TRNSF ADJ | EJ | 6/30/2016 | | 6/30/2016 | 40 | 375000 | 591000 | 9128 | 08100000-970000 | 0.95 | | ADJUSTMENT FOR EQUIPMENT MTCE TRANSFER |
| | | | | | | | | 375000 | | | | 0.95 | | |
| ✓ | 1100756414 | JUN16 MTCE TRNSF | EJ | 6/30/2016 | | 6/30/2016 | 40 | 379000 | 591000 | 9128 | 15700000-970000 | 8,180,898.29 | | MAINTENANCE TRANSFER FUNCTION 8100 (JUNE 2016) |
| ✓ | 1100756415 | JUN16 MTCE TRNSF | EJ | 6/30/2016 | | 6/30/2016 | 40 | 379000 | 591000 | 9128 | 15700000-970000 | 678,154.00 | | TRANSFER FOR EQUIPMENT (JUL 2015 - JUN 2016) |
| ✓ | 1100756416 | JUN16 MTCE TRNSF | EJ | 6/30/2016 | | 6/30/2016 | 40 | 379000 | 591000 | 9128 | 15690000-970000 | 205,318.14 | | TRANSFER FOR LEASE PAYMENTS (JUNE 2016) |
| ✓ | 1100757015 | JUN16 MTCE TRNSF | EJ | 6/30/2016 | | 6/30/2016 | 40 | 379000 | 591000 | 9128 | 08100000-970000 | 2,690,357.50 | | TRANSFER FOR EQUIPMENT (JUL 2015 - JUN 2016) |
| ✓ | 1100757018 | MTCE TRNSF ADJ | EJ | 6/30/2016 | | 6/30/2016 | 50 | 379000 | 591000 | 9128 | 15700000-970000 | (678,154.00) | | RECLASS EQUIPMNT FROM PRGM 1570 TO PRGM 0810 |
| ✓ | 1100757018 | MTCE TRNSF ADJ | EJ | 6/30/2016 | | 6/30/2016 | 40 | 379000 | 591000 | 9128 | 08100000-970000 | 678,154.00 | | RECLASS EQUIPMNT FROM PRGM 1570 TO PRGM 0810 |
| ✓ | 1100757018 | MTCE TRNSF ADJ | EJ | 6/30/2016 | | 6/30/2016 | 50 | 379000 | 591000 | 9128 | 15700000-970000 | (532,893.03) | | RECL TO PRGM 0810 EXCESS CHARGED FOR 8100 |
| ✓ | 1100757018 | MTCE TRNSF ADJ | EJ | 6/30/2016 | | 6/30/2016 | 40 | 379000 | 591000 | 9128 | 08100000-970000 | 532,893.03 | | RECL FRM PRGM 1571 EXCESS CHARGED FOR 8100 |
| ✓ | 1100744042 | MAY16 MTCE TRNSF | SA | 5/31/2016 | | 5/31/2016 | 40 | 379000 | 591000 | 9128 | 15700000-970000 | 18,608,712.76 | | MAINTENANCE TRANSFER FUNCTION 8100 (MAR-MAY 2016) |
| ✓ | 1100744044 | MAY16 MTCE TRNSF | SA | 5/31/2016 | | 5/31/2016 | 40 | 379000 | 591000 | 9128 | 15700000-970000 | 1,760,434.61 | | MTC TRNSFR JC 6081-6085_6087 & 6090 (MAR-MAY 2016) |
| ✓ | 1100744045 | MAY16 MTCE TRNSF | SA | 5/31/2016 | | 5/31/2016 | 40 | 379000 | 591000 | 9128 | 15700000-970000 | 3,927,010.45 | | MAINT TRANSFER J.C. 6063_6300_6328 (MAR-MAY 2016) |
| ✓ | 1100744046 | MAY16 MTCE TRNSF | SA | 5/31/2016 | | 5/31/2016 | 40 | 379000 | 591000 | 9128 | 15690000-970000 | 707,836.74 | | TRANSFER FOR LEASE PAYMENTS (MAR 2016 - MAY 2016) |
| ✓ | 1100744074 | MAY16 P&C TRANSF | SA | 5/31/2016 | | 5/31/2016 | 40 | 379000 | 591000 | 9128 | 15720000-970000 | 2,812,177.40 | | P&C Ins May 2016 |
| ✓ | 1100733800 | APR16 P&C TRANSF | SA | 4/30/2016 | | 4/30/2016 | 40 | 379000 | 591000 | 9128 | 15720000-970000 | 2,009,243.96 | | P & C Ins. April 2016 |
| ✓ | 1100722148 | MAR16 P&C TRANSF | SA | 3/31/2016 | | 3/31/2016 | 40 | 379000 | 591000 | 9128 | 15720000-970000 | 2,035,673.33 | | P & C Ins. March 2016 |
| ✓ | 1100715437 | MAR16 MTCE TRNSF | EJ | 3/30/2016 | | 3/30/2016 | 40 | 379000 | 591000 | 9128 | 15700000-970000 | 14,021,731.34 | | MAINTENANCE TRANSFER FUNCTION 8100 (JAN-FEB 2016) |
| ✓ | 1100715438 | MAR16 MTCE TRNSF | EJ | 3/30/2016 | | 3/30/2016 | 40 | 379000 | 591000 | 9128 | 15690000-970000 | 686,414.15 | | TRANSFER FOR LEASE PAYMENTS (DEC 2015-FEB 2016) |
| ✓ | 1100715439 | MAR16 MTCE TRNSF | SA | 3/30/2016 | | 3/30/2016 | 40 | 379000 | 591000 | 9128 | 15700000-970000 | 906,334.35 | | MTC TRNSFR JC 6081-6085_6087 & 6090 (JAN-FEB 2016) |
| ✓ | 1100715440 | MAR16 MTCE TRNSF | SA | 3/30/2016 | | 3/30/2016 | 40 | 379000 | 591000 | 9128 | 15700000-970000 | 2,775,022.16 | | MAINT TRANSFER J.C. 6063_6300_6328 (JAN-FEB 2016) |
| ✓ | 1100711846 | FEB16 P&C TRANSF | SA | 2/29/2016 | | 2/29/2016 | 40 | 379000 | 591000 | 9128 | 15720000-970000 | 2,100,902.36 | | P&C Insurance Feb 2016 |
| ✓ | 1100701811 | JAN16 P&C TRANSF | SA | 1/31/2016 | | 1/31/2016 | 40 | 379000 | 591000 | 9128 | 15720000-970000 | 2,088,051.36 | | P & C Ins. Jan 2016 |
| ✓ | 1100692033 | JAN16 MTCE TRNSF | EJ | 1/4/2016 | | 1/4/2016 | 40 | 379000 | 591000 | 9128 | 15700000-970000 | 22,530,490.32 | | MAINTENANCE TRANSFER FUNCTION 8100 (OCT-DEC 2015) |
| ✓ | 1100692034 | JAN16 MTCE TRNSF | EJ | 1/4/2016 | | 1/4/2016 | 40 | 379000 | 591000 | 9128 | 15700000-970000 | 1,856,781.17 | | MTC TRNSFR JC 6081-6085_6087 & 6090 (OCT-DEC 2015) |
| ✓ | 1100692035 | JAN16 MTCE TRNSF | EJ | 1/4/2016 | | 1/4/2016 | 40 | 379000 | 591000 | 9128 | 15700000-970000 | 3,564,042.24 | | MAINT TRANSFER J.C. 6063_6300_6328 (OCT-DEC 2015) |
| ✓ | 1100691177 | DEC15 P&C TRANSF | SA | 12/31/2015 | | 12/31/2015 | 40 | 379000 | 591000 | 9128 | 15720000-970000 | 2,050,492.60 | | P & C Ins. Dec 2015 |
| ✓ | 1100682774 | NOV15 MTCE TRNSF | SA | 11/30/2015 | | 11/30/2015 | 40 | 379000 | 591000 | 9128 | 15700000-970000 | 22,195,504.21 | | MAINTENANCE TRANSFER FUNCTION 8100 (JUL-SEP 2015) |
| ✓ | 1100682775 | NOV15 MTCE TRNSF | SA | 11/30/2015 | | 11/30/2015 | 40 | 379000 | 591000 | 9128 | 15700000-970000 | 1,238,365.70 | | MTC TRNSFR JC 6081-6085_6087 & 6090 (JUL-SEP 2015) |
| ✓ | 1100682776 | NOV15 MTCE TRNSF | SA | 11/30/2015 | | 11/30/2015 | 40 | 379000 | 591000 | 9128 | 15690000-970000 | 1,122,394.68 | | TRANSFER FOR LEASE PAYMENTS (JUL-NOV 2015) |
| ✓ | 1100682777 | NOV15 MTCE TRNSF | SA | 11/30/2015 | | 11/30/2015 | 40 | 379000 | 591000 | 9128 | 15700000-970000 | 3,908,140.76 | | MAINT TRANSFER J.C. 6063_6300_6328 (JUL-SEP 2015) |
| ✓ | 1100682978 | NOV15 P&C TRANSF | SA | 11/30/2015 | | 11/30/2015 | 40 | 379000 | 591000 | 9128 | 15720000-970000 | 2,063,044.94 | | P&C Insurance November 2015 |
| ✓ | 1100673422 | OCT15 P&C TRANSF | SA | 10/30/2015 | | 10/30/2015 | 40 | 379000 | 591000 | 9128 | 15720000-970000 | 2,641,065.69 | | P&C Insurance Oct 2015 |
| ✓ | 1100666176 | SEP15 P&C TRANSF | SA | 9/30/2015 | | 9/30/2015 | 40 | 379000 | 591000 | 9128 | 15720000-970000 | 2,065,584.23 | | P & C Insurance September 2015 |
| ✓ | 1100653924 | AUG15 P&C TRANSF | SA | 8/31/2015 | | 8/31/2015 | 40 | 379000 | 591000 | 9128 | 15720000-970000 | 2,583,825.70 | | P & C Ins. August 2015 |
| ✓ | 1100653923 | JUL15 P&C TRANSF | SA | 7/31/2015 | | 7/31/2015 | 40 | 379000 | 591000 | 9128 | 15720000-970000 | 2,103,027.86 | | P & C Ins. July 2015 |
| | | | | | | | | 379000 | | | | 136,117,033.00 | | |
| TOTAL | | | | | | | | | | | | 154,329,605.16 | | |

MDCPS TRANSFERS TO GENERAL FUND - Year 2017

| Cleared/open items symbol | Document Number | Reference | Document type | Document Date | Entry Date | Posting Date | Posting Key | Fund | G/L Account | Business Area | Functional Area | Amount in local currency | Purchasing Document | Text |
|------------------------------|-----------------|---------------------|------------------|---------------|------------|--------------|-------------|--------|-------------|---------------|-----------------|-----------------------------|---------------------|--|
| ✓ | 1100858661 | T1129 CHRT 7066 | EJ | 6/30/2017 | | 6/30/2017 | 50 | 343000 | 591000 | 9128 | 15780000-970000 | (27,813.00) | | Returned C/O Funds Charter Loc 7066 for Jul - Nov |
| ✓ | 1100858860 | | SA | 6/30/2017 | | 6/30/2017 | 40 | 343000 | 591000 | 9128 | 15780000-970000 | 1,828,661.00 | | JUN17 CAPITAL OUTLAY CHARTERS |
| ✓ | 1100847716 | MAY17 C/O CHRTER SA | | 5/31/2017 | | 5/31/2017 | 40 | 343000 | 591000 | 9128 | 15780000-970000 | 1,619,261.00 | | MAY17 CAPITAL OUTLAY CHARTERS |
| ✓ | 1100836556 | APR17 C/O CHRTER SA | | 4/30/2017 | | 4/30/2017 | 40 | 343000 | 591000 | 9128 | 15780000-970000 | 1,597,216.00 | | APR17 CAPITAL OUTLAY CHARTERS |
| ✓ | 1100823443 | MAR17 C/O CHRTER SA | | 3/31/2017 | | 3/31/2017 | 40 | 343000 | 591000 | 9128 | 15780000-970000 | 1,478,773.00 | | MAR17 CAPITAL OUTLAY CHARTERS |
| ✓ | 1100817632 | FEB17 C/O CHRTER SA | | 2/28/2017 | | 2/28/2017 | 40 | 343000 | 591000 | 9128 | 15780000-970000 | 1,472,491.00 | | FEB17 CAPITAL OUTLAY CHARTERS |
| ✓ | 1100806648 | JAN17 C/O CHRTER SA | | 1/31/2017 | | 1/31/2017 | 40 | 343000 | 591000 | 9128 | 15780000-970000 | 1,518,184.00 | | JAN17 CAPITAL OUTLAY CHARTERS |
| ✓ | 1100799102 | DEC16 C/O CHRTER SA | | 12/31/2016 | | 12/31/2016 | 40 | 343000 | 591000 | 9128 | 15780000-970000 | 1,518,172.00 | | DEC16 CAPITAL OUTLAY CHARTERS |
| ✓ | 1100790163 | NOV16 C/O CHRTER SA | | 11/30/2016 | | 11/30/2016 | 40 | 343000 | 591000 | 9128 | 15780000-970000 | 1,497,386.00 | | NOV16 CAPITAL OUTLAY CHARTERS |
| ✓ | 1100786427 | NOV16 C/O CHRTER SA | | 11/28/2016 | | 11/28/2016 | 40 | 343000 | 591000 | 9128 | 15780000-970000 | 231,587.00 | | NOV16 CAPITAL OUTLAY CHARTERS |
| ✓ | 1100782609 | OCT16 C/O CHRTER SA | | 10/31/2016 | | 10/31/2016 | 40 | 343000 | 591000 | 9128 | 15780000-970000 | 1,763,487.00 | | OCT16 CAPITAL OUTLAY CHARTERS |
| ✓ | 1100774546 | SEP16 MTCE TRNSI EJ | | 9/30/2016 | | 9/30/2016 | 40 | 343000 | 591000 | 9128 | 15700000-970000 | 8,258,874.00 | | MAINTENANCE TRANSFER FUNCTION 8100 (JUL-SEP 2016) |
| ✓ | 1100766847 | SEP16 C/O CHRTER SA | | 9/23/2016 | | 9/23/2016 | 40 | 343000 | 591000 | 9128 | 15780000-970000 | 1,343,659.00 | | SEP16 CAPITAL OUTLAY CHARTERS |
| ✓ | 1100758027 | AUG16 C/O CHRTER SA | | 8/29/2016 | | 8/29/2016 | 40 | 343000 | 591000 | 9128 | 15780000-970000 | 1,351,897.00 | | AUG16 CAPITAL OUTLAY CHARTERS |
| ✓ | 1100758026 | JUL16 C/O CHRTER SA | | 7/31/2016 | | 8/29/2016 | 40 | 343000 | 591000 | 9128 | 15780000-970000 | 1,351,910.00 | | JUL16 CAPITAL OUTLAY CHARTERS |
| | | | | | | | | 343000 | | | | 26,803,745.00 | | |
| ✓ | 1100862042 | JUN17 P&C TRANSF SA | | 6/30/2017 | | 6/30/2017 | 40 | 367000 | 591000 | 9128 | 15720000-970000 | 980,181.07 | | P&C Insurance June 2017 |
| ✓ | 1100862064 | ADJ MTCE TRNSF EJ | | 6/30/2017 | | 6/30/2017 | 50 | 367000 | 591000 | 9128 | 15700000-970000 | (6,085,480.08) | | DECREASE MAINTENANCE TRANSFER FUNC 8100 (JUN 2017) |
| ✓ | 1100847979 | MAY17 P&C TRANSI SA | | 5/31/2017 | | 5/31/2017 | 40 | 367000 | 591000 | 9128 | 15720000-970000 | 1,585,009.15 | | P&C Insurance May 2017 |
| ✓ | 1100848345 | MAY17 MTCE TRNSI EJ | | 5/31/2017 | | 5/31/2017 | 40 | 367000 | 591000 | 9128 | 15700000-970000 | 2,201,577.00 | | TRNSFR 5350_5550 REPAIRS/MTC (JUL 2016 - MAY 2017) |
| ✓ | 1100848346 | MAY17 MTCE TRNSI EJ | | 5/31/2017 | | 5/31/2017 | 40 | 367000 | 591000 | 9128 | 15700000-970000 | 21,325,525.77 | | MAINTENANCE TRANSFER FUNCTION 8100 (MAR-MAY 2017) |
| ✓ | 1100848347 | MAY17 MTCE TRNSI EJ | | 5/31/2017 | | 5/31/2017 | 40 | 367000 | 591000 | 9128 | 15700000-970000 | 1,613,001.30 | | MTC TRNSFR JC 6081-6085_6087 & 6090 (MAR-MAY 2017) |
| ✓ | 1100848348 | MAY17 MTCE TRNSI EJ | | 5/31/2017 | | 5/31/2017 | 40 | 367000 | 591000 | 9128 | 15690000-970000 | 1,203,882.29 | | TRANSFER FOR LEASE PAYMENTS (JAN-MAY 2017) |
| ✓ | 1100848349 | MAY17 MTCE TRNSI EJ | | 5/31/2017 | | 5/31/2017 | 40 | 367000 | 591000 | 9128 | 15700000-970000 | 4,052,937.78 | | MAINT TRANSFER J.C. 6063_6300_6328 (MAR-MAY 2017) |
| ✓ | 1100835899 | APR17 P&C TRANSI SA | | 4/30/2017 | | 4/30/2017 | 40 | 367000 | 591000 | 9128 | 15720000-970000 | 1,891,502.01 | | P&C Insurance Apr 2017 |
| ✓ | 1100828639 | MAR17 P&C TRANSI SA | | 3/31/2017 | | 3/31/2017 | 40 | 367000 | 591000 | 9128 | 15720000-970000 | 1,773,042.14 | | P&C Insurance Mar 2017 |
| ✓ | 1100817156 | FEB17 P&C TRANSF SA | | 2/28/2017 | | 2/28/2017 | 40 | 367000 | 591000 | 9128 | 15720000-970000 | 1,847,789.55 | | P&C Insurance Feb 2017 |
| ✓ | 1100817635 | FEB17 MTCE TRNSI EJ | | 2/28/2017 | | 2/28/2017 | 40 | 367000 | 591000 | 9128 | 15700000-970000 | 15,532,541.32 | | MAINTENANCE TRANSFER FUNCTION 8100 (JAN-FEB 2017) |
| ✓ | 1100817637 | FEB17 MTCE TRNSI EJ | | 2/28/2017 | | 2/28/2017 | 40 | 367000 | 591000 | 9128 | 15700000-970000 | 1,204,968.05 | | MTC TRNSFR JC 6081-6085_6087 & 6090 (JAN-FEB 2017) |
| ✓ | 1100817638 | FEB17 MTCE TRNSI EJ | | 2/28/2017 | | 2/28/2017 | 40 | 367000 | 591000 | 9128 | 15700000-970000 | 2,801,774.48 | | MAINT TRANSFER J.C. 6063_6300_6328 (JAN-FEB 2017) |
| ✓ | 1100806796 | JAN17 P&C TRANSF SA | | 1/31/2017 | | 1/31/2017 | 40 | 367000 | 591000 | 9128 | 15720000-970000 | 1,785,246.35 | | P&C Insurance Jan 2017 |
| ✓ | 1100798963 | DEC16 P&C TRANSI SA | | 12/31/2016 | | 12/31/2016 | 40 | 367000 | 591000 | 9128 | 15720000-970000 | 1,839,112.60 | | P&C Insurance Dec 2016 |
| ✓ | 1100794405 | DEC16 MTCE TRNSI EJ | | 12/23/2016 | | 12/23/2016 | 40 | 367000 | 591000 | 9128 | 15700000-970000 | 41,961,527.48 | | MAINTENANCE TRANSFER FUNCTION 8100 (JUL-DEC 2016) |
| ✓ | 1100794406 | DEC16 MTCE TRNSI EJ | | 12/23/2016 | | 12/23/2016 | 40 | 367000 | 591000 | 9128 | 15690000-970000 | 1,349,232.73 | | TRANSFER FOR LEASE PAYMENTS (JUL-DEC 2016) |
| ✓ | 1100794407 | DEC16 MTCE TRNSI EJ | | 12/23/2016 | | 12/23/2016 | 40 | 367000 | 591000 | 9128 | 15700000-970000 | 7,497,875.53 | | MAINT TRANSFER J.C. 6063_6300_6328 (JUL-DEC 2016) |
| ✓ | 1100794408 | DEC16 MTCE TRNSI EJ | | 12/23/2016 | | 12/23/2016 | 40 | 367000 | 591000 | 9128 | 15700000-970000 | 2,971,666.75 | | MTC TRNSFR JC 6081-6085_6087 & 6090 (JUL-DEC 2016) |
| ✓ | 1100789826 | NOV16 P&C TRANSI SA | | 11/30/2016 | | 11/30/2016 | 40 | 367000 | 591000 | 9128 | 15720000-970000 | 2,183,449.47 | | P & C Ins. November 2016 |
| ✓ | 1100782905 | OCT16 P&C TRANSI SA | | 10/31/2016 | | 10/31/2016 | 40 | 367000 | 591000 | 9128 | 15720000-970000 | 1,827,760.95 | | P&C Ins. October 2016 |
| ✓ | 1100774241 | SEP16 P&C TRANSI SA | | 9/30/2016 | | 9/30/2016 | 40 | 367000 | 591000 | 9128 | 15720000-970000 | 2,011,464.74 | | P & C Ins. September 2016 |
| ✓ | 1100758399 | AUG16 P&C TRANSI SA | | 8/31/2016 | | 8/31/2016 | 40 | 367000 | 591000 | 9128 | 15720000-970000 | 1,733,492.97 | | P & C Ins. August 2016 |
| ✓ | 1100758398 | JUL16 P&C TRANSF SA | | 7/31/2016 | | 7/31/2016 | 40 | 367000 | 591000 | 9128 | 15720000-970000 | 2,922,533.60 | | P & C Ins. July 2016 |
| | | | | | | | | 367000 | | | | 120,011,615.00 | | |
| TOTAL | | | | | | | | | | | | 146,815,360.00 | | |

MDCPS TRANSFERS TO GENERAL FUND - Year 2018

| Cleared/open Items symbol | Document Number | Reference | Document type | Document Date | Entry Date | Posting Date | Posting Key | Fund | G/L Account | Business Area | Functional Area | Amount in local currency | Purchasing Document | Text |
|------------------------------|-----------------|---------------------|------------------|---------------|------------|--------------|-------------|--------|-------------|---------------|-----------------|-----------------------------|---------------------|--|
| ✓ | 1100956029 | JUN18 C/O CHRTER SA | SA | 6/29/2018 | | 6/29/2018 | 40 | 344000 | 591000 | 9128 | 15780000-970000 | 1,034,229.00 | | JUN18 CAPITAL OUTLAY CHARTERS |
| ✓ | 1100946324 | SA | SA | 5/31/2018 | | 5/31/2018 | 40 | 344000 | 591000 | 9128 | 15780000-970000 | 1,034,323.00 | | MAY18 CAPITAL OUTLAY CHARTERS |
| ✓ | 1100934110 | APR18 C/O CHRTER SA | SA | 4/30/2018 | | 4/30/2018 | 40 | 344000 | 591000 | 9128 | 15780000-970000 | 1,034,249.00 | | APR17 CAPITAL OUTLAY CHARTERS |
| ✓ | 1100924597 | MAR18 C/O CHRTER SA | SA | 3/22/2018 | | 3/22/2018 | 40 | 344000 | 591000 | 9128 | 15780000-970000 | 1,034,306.00 | | MAR18 CAPITAL OUTLAY CHARTERS |
| ✓ | 1100911461 | FEB18 C/O CHRTER SA | SA | 2/23/2018 | | 2/23/2018 | 40 | 344000 | 591000 | 9128 | 15780000-970000 | 1,034,259.00 | | FEB18 CAPITAL OUTLAY CHARTERS |
| ✓ | 1100907633 | JAN18 C/O CHRTER SA | SA | 1/31/2018 | | 1/31/2018 | 40 | 344000 | 591000 | 9128 | 15780000-970000 | 1,034,282.00 | | JAN18 CAPITAL OUTLAY CHARTERS |
| ✓ | 1100897085 | DEC17 C/O CHRTER SA | SA | 12/29/2017 | | 12/29/2017 | 40 | 344000 | 591000 | 9128 | 15780000-970000 | 1,007,843.00 | | DEC17 CAPITAL OUTLAY CHARTERS |
| ✓ | 1100891152 | NOV17 C/O CHRTER SA | SA | 11/30/2017 | | 12/12/2017 | 40 | 344000 | 591000 | 9128 | 15780000-970000 | 988,759.00 | | NOV17 CAPITAL OUTLAY CHARTERS |
| ✓ | 1100881387 | OCT17 C/O CHRTER SA | SA | 10/31/2017 | | 10/31/2017 | 40 | 344000 | 591000 | 9128 | 15780000-970000 | 980,633.00 | | OCT17 CAPITAL OUTLAY CHARTERS |
| ✓ | 1100874090 | OCT17 MTCE TRNSF SA | SA | 9/30/2017 | | 10/5/2017 | 40 | 344000 | 591000 | 9128 | 15700000-970000 | 5,512,279.00 | | MAINTENANCE TRANSFER FUNCTION 8100 (JUL-SEP 2017) |
| ✓ | 1100872770 | SEP17 C/O CHRTER SA | SA | 9/29/2017 | | 9/29/2017 | 40 | 344000 | 591000 | 9128 | 15780000-970000 | 971,316.00 | | SEP17 CAPITAL OUTLAY CHARTERS |
| ✓ | 1100863613 | AUG17 C/O CHRTER SA | SA | 8/25/2017 | | 8/28/2017 | 40 | 344000 | 591000 | 9128 | 15780000-970000 | 921,204.00 | | AUG17 CAPITAL OUTLAY CHARTERS |
| ✓ | 1100863612 | JUL17 C/O CHRTER SA | SA | 7/31/2017 | | 8/28/2017 | 40 | 344000 | 591000 | 9128 | 15780000-970000 | 921,218.00 | | JUL17 CAPITAL OUTLAY CHARTERS |
| | | | | | | | | 344000 | | | | 17,508,900.00 | | |
| ✓ | 1100956712 | JUN18 P&C TRANSF SA | SA | 6/30/2018 | | 6/30/2018 | 40 | 368000 | 591000 | 9128 | 15720000-970000 | 1,132,380.80 | | P&C Insurance June 2018 |
| ✓ | 1100959160 | JUN18 MTCE TRNSF SA | SA | 6/30/2018 | | 6/30/2018 | 40 | 368000 | 591000 | 9128 | 15700000-970000 | 5,859,088.48 | | MAINTENANCE TRANSFER FUNCTION 8100 (APR18-JUN18) |
| ✓ | 1100959161 | JUN18 MTCE TRNSF SA | SA | 6/30/2018 | | 6/30/2018 | 40 | 368000 | 591000 | 9128 | 15700000-970000 | 1,715,324.75 | | MTC TRNSFR JC 6081-6085_6087 & 6090 (APR18 -JUN18) |
| ✓ | 1100959162 | JUN18 MTCE TRNSF SA | SA | 6/30/2018 | | 6/30/2018 | 40 | 368000 | 591000 | 9128 | 08100000-970000 | 500,000.00 | | MAINTENANCE TRANSFER FF&E (JUL17 - JUN18) |
| ✓ | 1100959163 | JUN18 MTCE TRNSF SA | SA | 6/30/2018 | | 6/30/2018 | 40 | 368000 | 591000 | 9128 | 15690000-970000 | 2,893,242.00 | | TRNSFR 5360_RENTAL/LEASE (JUL 2017 - JUN 2018) |
| ✓ | 1100959164 | JUN18 MTCE TRNSF SA | SA | 6/30/2018 | | 6/30/2018 | 40 | 368000 | 591000 | 9128 | 15700000-970000 | 4,344,904.20 | | MAINT TRANSFER J.C. 6063_6300_6328 (APR18 -JUN18)) |
| ✓ | 1100947090 | MAY18 P&C TRANSF SA | SA | 5/31/2018 | | 5/31/2018 | 40 | 368000 | 591000 | 9128 | 15720000-970000 | 1,542,517.99 | | P&C Insurance May 2018 |
| ✓ | 1100934639 | APR18 P&C TRANSF SA | SA | 4/30/2018 | | 4/30/2018 | 40 | 368000 | 591000 | 9128 | 15720000-970000 | 1,702,558.74 | | P&C Insurance Apr 2018 |
| ✓ | 1100924586 | MAR18 P&C TRANSF SA | SA | 3/30/2018 | | 3/30/2018 | 40 | 368000 | 591000 | 9128 | 15720000-970000 | 1,578,145.58 | | P&C Insurance Mar 2018 |
| ✓ | 1100926128 | MAR18 MTCE TRNSF SA | SA | 3/30/2018 | | 3/30/2018 | 50 | 368000 | 591000 | 9128 | 15700000-970000 | (773,223.44) | | TRNSFR 5350_5550 REPAIRS/MTC (MAR 2018) |
| ✓ | 1100926129 | MAR18 MTCE TRNSF SA | SA | 3/30/2018 | | 3/30/2018 | 40 | 368000 | 591000 | 9128 | 15700000-970000 | 778,625.56 | | MTC TRNSFR JC 6081-6085_6087 & 6090 (MAR 2018) |
| ✓ | 1100926130 | MAR18 MTCE TRNSF SA | SA | 3/30/2018 | | 3/30/2018 | 40 | 368000 | 591000 | 9128 | 15700000-970000 | 1,888,645.50 | | MAINT TRANSFER J.C. 6063_6300_6328 (MAR 2018) |
| ✓ | 1100926131 | MAR18 MTCE TRNSF SA | SA | 3/30/2018 | | 3/30/2018 | 40 | 368000 | 591000 | 9128 | 15700000-970000 | 34,020.38 | | MAINTENANCE TRANSFER FUNCTION 8100 (MAR 2018) |
| ✓ | 1100917340 | FEB18 MTCE TRNSF SA | SA | 2/28/2018 | | 2/28/2018 | 40 | 368000 | 591000 | 9128 | 15700000-970000 | 2,560,678.28 | | TRNSFR 5350_5550 REPAIRS/MTC (JUL 2017 - FEB 2018) |
| ✓ | 1100917341 | FEB18 MTCE TRNSF SA | SA | 2/28/2018 | | 2/28/2018 | 40 | 368000 | 591000 | 9128 | 15700000-970000 | 1,889,189.33 | | MTC TRNSFR JC 6081-6085_6087 & 6090 (NOV17-FEB18) |
| ✓ | 1100917342 | FEB18 MTCE TRNSF SA | SA | 2/28/2018 | | 2/28/2018 | 40 | 368000 | 591000 | 9128 | 15700000-970000 | 4,651,142.00 | | MAINT TRANSFER J.C. 6063_6300_6328 (NOV17-FEB18) |
| ✓ | 1100917349 | FEB18 MTCE TRNSF SA | SA | 2/28/2018 | | 2/28/2018 | 40 | 368000 | 591000 | 9128 | 15700000-970000 | 27,306,642.84 | | MAINTENANCE TRANSFER FUNCTION 8100 (NOV17-FEB18) |
| ✓ | 1100907632 | JAN18 P&C TRANSF SA | SA | 1/31/2018 | | 1/31/2018 | 40 | 368000 | 591000 | 9128 | 15720000-970000 | 1,584,387.36 | | P&C Insurance Jan 2018 |
| ✓ | 1100897084 | DEC17 P&C TRANSF SA | SA | 12/29/2017 | | 12/29/2017 | 40 | 368000 | 591000 | 9128 | 15720000-970000 | 1,629,070.51 | | P&C Insurance Dec 2017 |
| ✓ | 1100889450 | NOV17 P&C TRANSF SA | SA | 11/30/2017 | | 11/30/2017 | 40 | 368000 | 591000 | 9128 | 15720000-970000 | 1,615,543.53 | | P&C Insurance Nov 2017 |
| ✓ | 1100884058 | NOV17 MTCE TRNSF SA | SA | 11/1/2017 | | 11/1/2017 | 40 | 368000 | 591000 | 9128 | 15700000-970000 | 1,080,219.77 | | TRNSFR 5350_5550 REPAIRS/MTC (JUL 2017 - OCT 2017) |
| ✓ | 1100884059 | NOV17 MTCE TRNSF SA | SA | 11/1/2017 | | 11/1/2017 | 40 | 368000 | 591000 | 9128 | 15700000-970000 | 2,142,576.73 | | MTC TRNSFR JC 6081-6085_6087 & 6090 (JUL-OCT 2017) |
| ✓ | 1100884060 | NOV17 MTCE TRNSF SA | SA | 11/1/2017 | | 11/1/2017 | 40 | 368000 | 591000 | 9128 | 15700000-970000 | 28,970,878.57 | | MAINTENANCE TRANSFER FUNCTION 8100 (JUL-OCT 2017) |
| ✓ | 1100884061 | NOV17 MTCE TRNSF SA | SA | 11/1/2017 | | 11/1/2017 | 40 | 368000 | 591000 | 9128 | 15700000-970000 | 5,356,386.46 | | MAINT TRANSFER J.C. 6063_6300_6328 (JUL-OCT 2017) |
| ✓ | 1100881386 | OCT17 P&C TRANSF SA | SA | 10/31/2017 | | 10/31/2017 | 40 | 368000 | 591000 | 9128 | 15720000-970000 | 1,910,007.74 | | P&C Insurance Oct 2017 |
| ✓ | 1100872389 | SEP17 P&C TRANSF SA | SA | 9/30/2017 | | 9/30/2017 | 40 | 368000 | 591000 | 9128 | 15720000-970000 | 1,759,840.78 | | P&C Insurance Sep 2017 |
| ✓ | 1100868230 | AUG17 P&C TRANSF SA | SA | 8/31/2017 | | 8/31/2017 | 40 | 368000 | 591000 | 9128 | 15720000-970000 | 1,727,497.88 | | P&C Insurance Aug 2017 |
| ✓ | 1100863568 | JUL17 P&C TRANSF SA | SA | 7/31/2017 | | 7/31/2017 | 40 | 368000 | 591000 | 9128 | 15720000-970000 | 2,304,334.03 | | P&C Insurance Jul 2017 |
| ✓ | 1100915611 | FEB18 P&C TRANSF SA | SA | 2/28/2017 | | 2/28/2018 | 40 | 368000 | 591000 | 9128 | 15720000-970000 | 1,635,645.19 | | P&C Insurance Feb 2018 |
| | | | | | | | | 368000 | | | | 111,320,271.54 | | |
| ✓ | 1100926131 | MAR18 MTCE TRNSF SA | SA | 3/30/2018 | | 3/30/2018 | 40 | 391000 | 591000 | 9128 | 15700000-970000 | 6,616,421.00 | | MAINTENANCE TRANSFER FUNCTION 8100 (MAR 2018) |
| | | | | | | | | 391000 | | | | 6,616,421.00 | | |

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| TOAL | 135,445,592.54 |
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MDCPS TRANSFERS TO GENERAL FUND - Year 2019

| Cleared/open items symbol | Document Number | Reference | Document type | Document Date | Entry Date | Posting Date | Posting Key | Fund | G/L Account | Business Area | Functional Area | Amount in local currency | Purchasing Document | Text |
|---------------------------|-----------------|---------------------|---------------|---------------|------------|--------------|-------------|--------|-------------|---------------|-----------------|--------------------------|---------------------|--|
| | 1101030634 | AUDITS TRANSFER SA | | 5/22/2019 | | 5/22/2019 | 40 | 304000 | 591000 | 9128 | 15700000-970000 | 8,900.00 | | Impact Fee Audit Expenditures |
| | | | | | | | | 304000 | | | | 8,900.00 | | |
| | 1101043831 | JUN19 C/O CHRTER SA | | 6/30/2019 | | 6/30/2019 | 40 | 345000 | 591000 | 9128 | 15780000-970000 | 3,070,331.00 | | JUNE 2019 CAPITAL OUTLAY CHARTERS |
| | 1101032436 | MAY19 C/O CHRTER SA | | 5/30/2019 | | 5/30/2019 | 40 | 345000 | 591000 | 9128 | 15780000-970000 | 3,069,797.00 | | MAY 2019 CAPITAL OUTLAY CHARTERS |
| | 1101019151 | MAR19 C/O CHRTER SA | | 3/31/2019 | | 3/31/2019 | 40 | 345000 | 591000 | 9128 | 15780000-970000 | 2,923,751.00 | | MAR19 CAPITAL OUTLAY CHARTERS |
| | 1101011849 | FEB19 C/O CHRTER EJ | | 2/28/2019 | | 2/28/2019 | 40 | 345000 | 591000 | 9128 | 15780000-970000 | 2,920,968.00 | | FEB19 CAPITAL OUTLAY CHARTERS |
| | 1100995784 | DEC18 C/O CHRTER SA | | 12/31/2018 | | 12/31/2018 | 40 | 345000 | 591000 | 9128 | 15780000-970000 | 2,862,857.00 | | DEC18 CAPITAL OUTLAY CHARTERS |
| | 1100977320 | OCT18 C/O CHRTER SA | | 10/29/2018 | | 10/29/2018 | 40 | 345000 | 591000 | 9128 | 15780000-970000 | 2,745,252.00 | | OCT18 CAPITAL OUTLAY CHARTERS |
| | 1100972952 | SEP18 C/O CHRTER SA | | 9/30/2018 | | 9/30/2018 | 40 | 345000 | 591000 | 9128 | 15780000-970000 | 2,761,073.00 | | SEP18 CAPITAL OUTLAY CHARTERS |
| | 1100967702 | SEP18 MTCE TRNSI SA | | 9/25/2018 | | 9/25/2018 | 40 | 345000 | 591000 | 9128 | 15700000-970000 | 5,620,712.00 | | MAINTENANCE TRANSFER FUNCTION 8100 (JUL-SEP 2018) |
| | 1100964749 | AUG18 C/O CHRTER SA | | 8/31/2018 | | 8/31/2018 | 40 | 345000 | 591000 | 9128 | 15780000-970000 | 2,741,374.00 | | AUG18 CAPITAL OUTLAY CHARTERS |
| | 1100964748 | JUL18 C/O CHRTER SA | | 7/31/2018 | | 8/31/2018 | 40 | 345000 | 591000 | 9128 | 15780000-970000 | 2,741,379.00 | | JUL18 CAPITAL OUTLAY CHARTERS |
| | 1101027935 | APR19 C/O CHRTER SA | | 4/30/2018 | | 4/30/2019 | 40 | 345000 | 591000 | 9128 | 15780000-970000 | 2,914,969.00 | | APR 2019 CAPITAL OUTLAY CHARTERS |
| | 1101005819 | JAN19 C/O CHRTER SA | | 1/31/2018 | | 2/13/2019 | 40 | 345000 | 591000 | 9128 | 15780000-970000 | 2,919,054.00 | | JAN19 CAPITAL OUTLAY CHARTERS |
| | 1100988510 | NOV18 C/O CHRTER SA | | 11/29/2008 | | 11/29/2018 | 40 | 345000 | 591000 | 9128 | 15780000-970000 | 2,832,226.00 | | NOV18 CAPITAL OUTLAY CHARTERS |
| | | | | | | | | 345000 | | | | 40,123,743.00 | | |
| | 1101044222 | AUDITS TRANSFER EJ | | 6/30/2019 | | 6/30/2019 | 40 | 351000 | 591000 | 9128 | 15700000-970000 | 20,944.40 | | GOB Audit Expenditures |
| | 1101030634 | AUDITS TRANSFER SA | | 5/22/2019 | | 5/22/2019 | 40 | 351000 | 591000 | 9128 | 15700000-970000 | 167,555.60 | | GOB Audit expenditures |
| | | | | | | | | 351000 | | | | 188,500.00 | | |
| | 1101046333 | JUN19 P&C TRANSF SA | | 6/30/2019 | | 6/30/2019 | 40 | 369000 | 591000 | 9128 | 15720000-970000 | 2,518,319.45 | | P&C Insurance June 2019 |
| | 1101046467 | JUN19 MTCE TRNSF SA | | 6/30/2019 | | 6/30/2019 | 40 | 369000 | 591000 | 9128 | 08100000-970000 | 1,933,099.94 | | Final FY19 Equipment Mtc Transfer |
| | 1101046467 | JUN19 MTCE TRNSF SA | | 6/30/2019 | | 6/30/2019 | 40 | 369000 | 591000 | 9128 | 15690000-970000 | 350,402.64 | | Final FY19 Facility Lease Mtc Transfer |
| | 1101046467 | JUN19 MTCE TRNSF SA | | 6/30/2019 | | 6/30/2019 | 40 | 369000 | 591000 | 9128 | 15700000-970000 | 4,465,216.46 | | Final FY19 Func 8100 Mtc Transfer |
| | 1101044050 | JUN19 MTCE TRNSF EJ | | 6/28/2019 | | 6/28/2019 | 40 | 369000 | 591000 | 9128 | 15690000-970000 | 2,893,242.00 | | TRNSFR 5360_RENTAL/LEASE (JUL 2018 - JUN 2019) |
| | 1101044051 | JUN19 MTCE TRNSF EJ | | 6/28/2019 | | 6/28/2019 | 40 | 369000 | 591000 | 9128 | 15700000-970000 | 1,759,784.13 | | MTC TRNSFR JC 6081-6085_6087 & 6090 (APR-JUN 2019) |
| | 1101044052 | JUN19 MTCE TRNSF EJ | | 6/28/2019 | | 6/28/2019 | 40 | 369000 | 591000 | 9128 | 15700000-970000 | 4,246,216.50 | | MAINT TRANSFER J.C. 6063_6300_6328 (APR-JUN 2019) |
| | 1101044054 | JUN19 MTCE TRNSF EJ | | 6/28/2019 | | 6/28/2019 | 40 | 369000 | 591000 | 9128 | 15700000-970000 | 1,237,247.05 | | TRNSFR 5350_5550 REPAIRS/MTC (APR-JUN 2019) |
| | 1101044055 | JUN19 MTCE TRNSF EJ | | 6/28/2019 | | 6/28/2019 | 40 | 369000 | 591000 | 9128 | 15700000-970000 | 257,830.95 | | MAINTENANCE TRANSFER FUNCTION 8100 (APR-JUNE 2019) |
| | 1101038009 | MAY19 P&C TRANSI SA | | 5/31/2019 | | 5/31/2019 | 40 | 369000 | 591000 | 9128 | 15720000-970000 | 85,830.75 | | MAY 2019 P&C Insurance |
| | 1101027407 | APR19 P&C TRANSI SA | | 4/30/2019 | | 4/30/2019 | 40 | 369000 | 591000 | 9128 | 15720000-970000 | 1,697,867.13 | | APR 2019 P&C Insurance |
| | 1101018819 | MAR19 P&C TRANSI SA | | 3/31/2019 | | 3/31/2019 | 40 | 369000 | 591000 | 9128 | 15720000-970000 | 1,584,317.87 | | MAR 2019 P&C Insurance |
| | 1101019639 | MAR19 MTCE TRNS SA | | 3/31/2019 | | 3/31/2019 | 40 | 369000 | 591000 | 9128 | 15700000-970000 | 1,108,548.52 | | TRNSFR 5350_5550 REPAIRS/MTC (JAN - MAR 2019) |
| | 1101019641 | MAR19 MTCE TRNS SA | | 3/31/2019 | | 3/31/2019 | 40 | 369000 | 591000 | 9128 | 15700000-970000 | 27,696,264.43 | | MAINTENANCE TRANSFER FUNCTION 8100 (JAN-MAR 2019) |
| | 1101019642 | MAR19 MTCE TRNS SA | | 3/31/2019 | | 3/31/2019 | 40 | 369000 | 591000 | 9128 | 15700000-970000 | 1,914,149.70 | | MTC TRNSFR JC 6081-6085_6087 & 6090 (JAN-MAR 2019) |
| | 1101019645 | MAR19 MTCE TRNS SA | | 3/31/2019 | | 3/31/2019 | 40 | 369000 | 591000 | 9128 | 15700000-970000 | 4,220,451.70 | | MAINT TRANSFER J.C. 6063_6300_6328 (JAN-MAR 2019) |
| | 1101011721 | FEB19 P&C TRANSF SA | | 2/28/2019 | | 2/28/2019 | 40 | 369000 | 591000 | 9128 | 15720000-970000 | 1,608,850.44 | | FEB 2019 P&C Insurance |
| | 1101005355 | JAN19 P&C TRANSF SA | | 1/31/2019 | | 1/31/2019 | 40 | 369000 | 591000 | 9128 | 15720000-970000 | 1,500,629.20 | | JAN 2019 P&C Insurance |
| | 1100995692 | DEC18 P&C TRANSI SA | | 12/31/2018 | | 12/31/2018 | 40 | 369000 | 591000 | 9128 | 15720000-970000 | 1,601,449.27 | | DEC 2018 P&C Insurance |
| | 1100995999 | DEC18 MTCE TRNSI SA | | 12/31/2018 | | 12/31/2018 | 40 | 369000 | 591000 | 9128 | 15700000-970000 | 1,094,237.12 | | TRNSFR 5350_5550 REPAIRS/MTC (OCT - DEC 2018) |
| | 1100996000 | DEC18 MTCE TRNSI SA | | 12/31/2018 | | 12/31/2018 | 40 | 369000 | 591000 | 9128 | 15700000-970000 | 22,966,155.98 | | MAINTENANCE TRANSFER FUNCTION 8100 (OCT-DEC 2018) |
| | 1100996001 | DEC18 MTCE TRNSI SA | | 12/31/2018 | | 12/31/2018 | 40 | 369000 | 591000 | 9128 | 15700000-970000 | 1,431,210.52 | | MTC TRNSFR JC 6081-6085_6087 & 6090 (OCT-DEC 2018) |
| | 1100996002 | DEC18 MTCE TRNSI SA | | 12/31/2018 | | 12/31/2018 | 40 | 369000 | 591000 | 9128 | 15700000-970000 | 3,982,820.87 | | MAINT TRANSFER J.C. 6063_6300_6328 (OCT-DEC 2018) |
| | 1100988501 | NOV18 P&C TRANSI SA | | 11/30/2018 | | 11/30/2018 | 40 | 369000 | 591000 | 9128 | 15720000-970000 | 1,855,635.52 | | NOV 2018 P&C Insurance |
| | 1100980231 | OCT18 P&C TRANSI SA | | 10/31/2018 | | 10/31/2018 | 40 | 369000 | 591000 | 9128 | 15720000-970000 | 1,732,964.52 | | OCT 2018 P&C Insurance |
| | 1100972949 | SEP18 P&C TRANSI SA | | 9/30/2018 | | 9/30/2018 | 40 | 369000 | 591000 | 9128 | 15720000-970000 | 1,599,263.72 | | SEP 2018 P&C Insurance |
| | 1100973073 | SEP18 MTCE TRNSI SA | | 9/30/2018 | | 9/30/2018 | 40 | 369000 | 591000 | 9128 | 15700000-970000 | 985,320.55 | | TRNSFR 5350_5550 REPAIRS/MTC (JUL - SEP 2018) |
| | 1100973074 | SEP18 MTCE TRNSI SA | | 9/30/2018 | | 9/30/2018 | 40 | 369000 | 591000 | 9128 | 15700000-970000 | 22,733,265.85 | | MAINTENANCE TRANSFER FUNCTION 8100 (JUL-SEP 2018) |
| | 1100973075 | SEP18 MTCE TRNSI SA | | 9/30/2018 | | 9/30/2018 | 40 | 369000 | 591000 | 9128 | 15700000-970000 | 1,356,034.25 | | MTC TRNSFR JC 6081-6085_6087 & 6090 (JUL-SEP 2018) |
| | 1100973076 | SEP18 MTCE TRNSI SA | | 9/30/2018 | | 9/30/2018 | 40 | 369000 | 591000 | 9128 | 15700000-970000 | 3,717,415.95 | | MAINT TRANSFER J.C. 6063_6300_6328 (JUL-SEP 2018) |
| | 1100964799 | AUG18 P&C TRANSI SA | | 8/31/2018 | | 8/31/2018 | 40 | 369000 | 591000 | 9128 | 15720000-970000 | 1,644,309.44 | | AUG 2018 P&C Insurance |
| | 1100959885 | JUL18 P&C TRANSF SA | | 7/30/2018 | | 7/30/2018 | 40 | 369000 | 591000 | 9128 | 15720000-970000 | 2,576,446.65 | | JUL 2018 P&C Insurance |
| | | | | | | | | 369000 | | | | 130,354,799.07 | | |
| | 1101046467 | JUN19 MTCE TRNSF SA | | 6/30/2019 | | 6/30/2019 | 40 | 391000 | 591000 | 9128 | 08100000-970000 | 6,880,017.93 | | Final FY19 Equipment Mtc Transfer |
| | | | | | | | | 391000 | | | | 6,880,017.93 | | |
| | 1100995743 | TRNSF TO GEN FNE SA | | 12/31/2018 | | 12/31/2018 | 40 | 711000 | 591000 | 9112 | 98820000-970000 | 20,000,000.00 | | |
| | 1101046615 | TRNSF TO GEN FNE AB | | 12/31/2018 | | 6/30/2019 | 50 | 711000 | 591000 | 9112 | 98820000-970000 | -20,000,000.00 | | |
| | | | | | | | | 711000 | | | | 0.00 | | |
| | | | | | | | | | | | | 177,555,960.00 | | |

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| TOTAL | 177,555,960.00 |
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MDCPS TRANSFERS TO GENERAL FUND - Year 2020

| Cleared/open items symbol | Document Number | Reference | Document type | Document Date | Entry Date | Posting Date | Posting Key | Fund | G/L Account | Business Area | Functional Area | Amount in local currency | Purchasing Document | Text |
|---------------------------|-----------------|---------------------|---------------|---------------|------------|--------------|-------------|--------|-------------|---------------|-----------------|--------------------------|---------------------|--|
| | 1101109053 | JUN20 MTCE TRANS EJ | | 6/30/2020 | | 6/30/2020 | 40 | 304000 | 591000 | 9128 | 15700000-970000 | 8,900.00 | | FY20 Impact Fee Audit Expenditures |
| | | | | | | | | 304000 | | | | 8,900.00 | | |
| | 1101104410 | JUN20 C/O CHRTER SA | | 6/25/2020 | | 6/25/2020 | 40 | 346000 | 591000 | 9128 | 15780000-970000 | 3,279,725.00 | | JUNE 2020 CAPITAL OUTLAY CHARTERS |
| | 1101101391 | MAY20 C/O CHRTER SA | | 5/29/2020 | | 5/29/2020 | 40 | 346000 | 591000 | 9128 | 15780000-970000 | 3,279,786.00 | | MAY 2020 CAPITAL OUTLAY CHARTERS |
| | 1101098863 | APR20 C/O CHRTER SA | | 4/30/2020 | | 4/30/2020 | 40 | 346000 | 591000 | 9128 | 15780000-970000 | 3,288,897.00 | | APR 2020 CAPITAL OUTLAY CHARTERS |
| | 1101096561 | MAR20 C/O CHRTER SA | | 3/26/2020 | | 3/26/2020 | 40 | 346000 | 591000 | 9128 | 15780000-970000 | 3,288,945.00 | | MAR 2020 CAPITAL OUTLAY CHARTERS |
| | 1101094146 | FEB20 C/O CHRTER SA | | 2/28/2020 | | 2/28/2020 | 40 | 346000 | 591000 | 9128 | 15780000-970000 | 3,288,922.00 | | FEB 2020 CHARTER SCHOOL CAPITAL OUTLAY |
| | 1101081111 | JAN20 C/O CHRTER SA | | 1/23/2020 | | 1/23/2020 | 40 | 346000 | 591000 | 9128 | 15780000-970000 | 3,134,921.00 | | JAN 2020 CHARTER SCHOOL CAPITAL OUTLAY |
| | 1101078541 | DEC19 C/O CHRTER SA | | 12/26/2019 | | 12/26/2019 | 40 | 346000 | 591000 | 9128 | 15780000-970000 | 3,115,010.00 | | DEC 2019 CAPITAL OUTLAY CHARTERS |
| | 1101069542 | NOV19 C/O CHRTER SA | | 11/27/2019 | | 11/27/2019 | 40 | 346000 | 591000 | 9128 | 15780000-970000 | 3,105,610.00 | | NOV 2019 CAPITAL OUTLAY CHARTERS |
| | 1101066040 | OCT19 C/O CHRTER SA | | 10/31/2019 | | 10/31/2019 | 40 | 346000 | 591000 | 9128 | 15780000-970000 | 3,025,238.00 | | OCT 2019 CAPITAL OUTLAY CHARTERS |
| | 1101059808 | SEP19 C/O CHRTER SA | | 9/30/2019 | | 9/30/2019 | 40 | 346000 | 591000 | 9128 | 15780000-970000 | 3,006,071.00 | | SEP 2019 CAPITAL OUTLAY CHARTERS |
| | 1101050646 | AUG19 C/O CHRTER SA | | 8/31/2019 | | 8/31/2019 | 40 | 346000 | 591000 | 9128 | 15780000-970000 | 3,003,037.00 | | AUG 2019 CAPITAL OUTLAY CHARTERS |
| | 1101050650 | JUL19 C/O CHRTER SA | | 7/31/2019 | | 7/31/2019 | 40 | 346000 | 591000 | 9128 | 15780000-970000 | 3,003,045.00 | | JULY 2019 CAPITAL OUTLAY CHARTERS |
| | | | | | | | | 346000 | | | | 37,819,207.00 | | |
| | 1101108822 | JUN20 P&C TRANSF SA | | 6/30/2020 | | 6/30/2020 | 40 | 370000 | 591000 | 9128 | 15720000-970000 | 2,650,803.31 | | P&C Insurance June 2020 |
| | 1101109051 | JUN20 MTCE TRANS EJ | | 6/30/2020 | | 6/30/2020 | 40 | 370000 | 591000 | 9128 | 15700000-970000 | 981,122.05 | | MAINT TRANSFER 5350_5550 (APR - JUN 2020) |
| | 1101109052 | JUN20 MTCE TRANS EJ | | 6/30/2020 | | 6/30/2020 | 40 | 370000 | 591000 | 9128 | 15690000-970000 | 2,647,385.00 | | FY20 Facility Lease Maint Transfer |
| | 1101109061 | JUN20 MTCE TRANS EJ | | 6/30/2020 | | 6/30/2020 | 40 | 370000 | 591000 | 9128 | 08100000-970000 | 500,000.00 | | FY20 Equipment Transfer |
| | 1101109062 | JUN20 MTCE TRANS EJ | | 6/30/2020 | | 6/30/2020 | 40 | 370000 | 591000 | 9128 | 15700000-970000 | 4,164,432.24 | | MAINT TRANSFER J.C. 6063_6300_6328 (APR-JUN 2020) |
| | 1101109063 | JUN20 MTCE TRANS EJ | | 6/30/2020 | | 6/30/2020 | 40 | 370000 | 591000 | 9128 | 15700000-970000 | 1,538,974.48 | | MTC TRNSFR JC 6081-6085_6087 & 6090 (APR-JUN 2020) |
| | 1101109064 | JUN20 MTCE TRANS EJ | | 6/30/2020 | | 6/30/2020 | 40 | 370000 | 591000 | 9128 | 15700000-970000 | 6,335,917.90 | | MAINTENANCE TRANSFER FUNCTION 8100 (APR-JUN 2020) |
| | 1101104177 | MAY20 P&C TRANS SA | | 5/29/2020 | | 5/29/2020 | 40 | 370000 | 591000 | 9128 | 15720000-970000 | 75,187.80 | | May 2020 P&C Insurance |
| | 1101101031 | APR20 P&C TRANS SA | | 4/30/2020 | | 4/30/2020 | 40 | 370000 | 591000 | 9128 | 15720000-970000 | 1,708,360.45 | | Apr 2020 P&C Insurance |
| | 1101098084 | MAR20 MTCE TRNS EJ | | 3/31/2020 | | 3/31/2020 | 40 | 370000 | 591000 | 9128 | 15700000-970000 | 18,872,996.93 | | MAINTENANCE TRANSFER FUNCTION 8100 (JAN-MAR 2020) |
| | 1101098085 | MAR20 MTCE TRNS EJ | | 3/31/2020 | | 3/31/2020 | 40 | 370000 | 591000 | 9128 | 15700000-970000 | 1,525,373.91 | | MTC TRNSFR JC 6081-6085_6087 & 6090 (JAN-MAR 2020) |
| | 1101098096 | MAR20 MTCE TRNS EJ | | 3/31/2020 | | 3/31/2020 | 40 | 370000 | 591000 | 9128 | 15700000-970000 | 1,516,281.26 | | MAINT TRANSFER 5350_5550 (JAN - MAR 2020) |
| | 1101098097 | MAR20 MTCE TRNS EJ | | 3/31/2020 | | 3/31/2020 | 40 | 370000 | 591000 | 9128 | 15700000-970000 | 4,113,285.35 | | MAINT TRANSFER J.C. 6063_6300_6328 (JAN-MAR 2020) |
| | 1101098111 | MAR20 P&C TRANS SA | | 3/31/2020 | | 3/31/2020 | 40 | 370000 | 591000 | 9128 | 15720000-970000 | 1,568,212.99 | | Mar 2020 P&C Insurance |
| | 1101094628 | FEB20 P&C TRANS SA | | 2/28/2020 | | 2/28/2020 | 40 | 370000 | 591000 | 9128 | 15720000-970000 | 1,615,496.04 | | Feb 2020 P&C Insurance |
| | 1101087523 | JAN20 P&C TRANS SA | | 1/31/2020 | | 1/31/2020 | 40 | 370000 | 591000 | 9128 | 15720000-970000 | 1,573,309.07 | | Jan 2020 P&C Insurance |
| | 1101078419 | DEC19 P&C TRANSI SA | | 12/31/2019 | | 12/31/2019 | 40 | 370000 | 591000 | 9128 | 15720000-970000 | 1,613,196.59 | | Dec 2019 P&C Insurance |
| | 1101079786 | DEC19 MTCE TRNSI SA | | 12/31/2019 | | 12/31/2019 | 40 | 370000 | 591000 | 9128 | 15700000-970000 | 3,319,123.93 | | MTC TRNSFR JC 6081-6085_6087 & 6090 (JUL-DEC 2019) |
| | 1101079787 | DEC19 MTCE TRNSI SA | | 12/31/2019 | | 12/31/2019 | 40 | 370000 | 591000 | 9128 | 15700000-970000 | 24,372,750.37 | | MAINTENANCE TRANSFER FUNCTION 8100 (OCT-DEC 2019) |
| | 1101079808 | DEC19 MTCE TRNSI SA | | 12/31/2019 | | 12/31/2019 | 40 | 370000 | 591000 | 9128 | 15700000-970000 | 2,090,532.43 | | TRNSFR 5350_5550 REPAIRS/MTC (JUL - DEC 2019) |
| | 1101079809 | DEC19 MTCE TRNSI SA | | 12/31/2019 | | 12/31/2019 | 40 | 370000 | 591000 | 9128 | 15700000-970000 | 8,338,562.84 | | MAINT TRANSFER J.C. 6063_6300_6328 (JUL-DEC 2019) |
| | 1101073811 | NOV19 P&C TRANSI SA | | 11/30/2019 | | 11/30/2019 | 40 | 370000 | 591000 | 9128 | 15720000-970000 | 1,861,867.74 | | NOV 2019 P&C Insurance |
| | 1101066265 | OCT19 P&C TRANSI SA | | 10/31/2019 | | 10/31/2019 | 40 | 370000 | 591000 | 9128 | 15720000-970000 | 1,739,501.21 | | OCT 2019 P&C Insurance |
| | 1101059796 | SEP19 MTCE TRNSI SA | | 9/30/2019 | | 9/30/2019 | 40 | 370000 | 591000 | 9128 | 15700000-970000 | 33,404,623.25 | | MAINTENANCE TRANSFER FUNCTION 8100 (JUL-SEP 2019) |
| | 1101059809 | SEP19 P&C TRANSI SA | | 9/30/2019 | | 9/30/2019 | 40 | 370000 | 591000 | 9128 | 15720000-970000 | 1,612,002.61 | | SEP 2019 P&C Insurance |
| | 1101050645 | AUG19 P&C TRANSI SA | | 8/31/2019 | | 8/31/2019 | 40 | 370000 | 591000 | 9128 | 15720000-970000 | 1,641,776.57 | | AUG 2019 P&C Insurance |
| | 1101050644 | JUL P&C TRANSF SA | | 7/31/2019 | | 7/31/2019 | 40 | 370000 | 591000 | 9128 | 15720000-970000 | 2,440,517.33 | | July 2019 P&C Insurance |
| | | | | | | | | 370000 | | | | 133,821,593.65 | | |
| | 1101109064 | JUN20 MTCE TRANS EJ | | 6/30/2020 | | 6/30/2020 | 40 | 372000 | 591000 | 9128 | 15700000-970000 | 382,556.48 | | MAINTENANCE TRANSFER FUNCTION 8100 (APR-JUN 2020) |
| | | | | | | | | 372000 | | | | 382,556.48 | | |
| | 1101109064 | JUN20 MTCE TRANS EJ | | 6/30/2020 | | 6/30/2020 | 40 | 391000 | 591000 | 9128 | 15700000-970000 | 6,852,901.33 | | MAINTENANCE TRANSFER FUNCTION 8100 (APR-JUN 2020) |
| | | | | | | | | 391000 | | | | 6,852,901.33 | | |
| | 1101110902 | TOE 0392 TO 0100 SA | | 6/30/2020 | | 6/30/2020 | 40 | 392000 | 591000 | 9128 | 11950000-970000 | 166,141.99 | | Charter School Capital Outlay – Security Grant |
| | | | | | | | | 392000 | | | | 166,141.99 | | |

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| TOTAL | 179,051,300.45 |
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MDCPS TRANSFERS TO GENERAL FUND - Year 2021

| Cleared/open items symbol | Document Number | Reference | Document type | Document Date | Entry Date | Posting Date | Posting Key | Fund | G/L Account | Business Area | Functional Area | Amount in local currency | Purchasing Document | Text |
|---------------------------|-----------------|---------------------|---------------|---------------|------------|--------------|-------------|--------|-------------|---------------|-----------------|--------------------------|---------------------|--|
| | 1101123438 | DEC20 MTCE TRAN: EJ | | 12/31/2020 | | 12/31/2020 | 40 | 304000 | 591000 | 9128 | 15700000-970000 | 8,900.00 | | FY21 Impact Fee Audit Expenditures |
| | | | | | | | | 304000 | | | | 8,900.00 | | |
| | 1101145374 | JUNE C/O CHRT | SA | 6/24/2021 | | 6/24/2021 | 40 | 347000 | 591000 | 9128 | 15780000-970000 | 3,747,673.00 | | JUNE CAPITAL OUTLAY CHARTERS |
| | 1101136299 | MAY C/O CHRT | SA | 5/27/2021 | | 5/27/2021 | 40 | 347000 | 591000 | 9128 | 15780000-970000 | 3,747,621.00 | | MAY CAPITAL OUTLAY CHARTERS |
| | 1101135795 | APR C/O CHRT | SA | 4/23/2021 | | 4/30/2021 | 40 | 347000 | 591000 | 9128 | 15780000-970000 | 3,747,597.00 | | APR CAPITAL OUTLAY CHARTERS |
| | 1101129597 | MAR C/O CHRT | SA | 3/25/2021 | | 3/26/2021 | 40 | 347000 | 591000 | 9128 | 15780000-970000 | 3,751,405.00 | | MAR CAPITAL OUTLAY CHARTERS |
| | 1101126501 | FEB C/O CHRT | SA | 2/25/2021 | | 2/26/2021 | 40 | 347000 | 591000 | 9128 | 15780000-970000 | 3,700,455.00 | | FEB CAPITAL OUTLAY CHARTERS |
| | 1101125931 | JAN C/O CHRT | SA | 1/31/2021 | | 2/5/2021 | 40 | 347000 | 591000 | 9128 | 15780000-970000 | 3,518,269.00 | | JAN CAPITAL OUTLAY CHARTERS |
| | 1101121385 | DEC C/O CHRT | SA | 12/24/2020 | | 12/31/2020 | 40 | 347000 | 591000 | 9128 | 15780000-970000 | 3,375,944.00 | | DEC CAPITAL OUTLAY CHARTERS |
| | 1101119107 | NOV C/O CHRT | SA | 11/25/2020 | | 11/30/2020 | 40 | 347000 | 591000 | 9128 | 15780000-970000 | 3,322,023.00 | | NOV CAPITAL OUTLAY CHARTERS |
| | 1101116253 | OCT C/O CHRT | SA | 10/22/2020 | | 10/22/2020 | 40 | 347000 | 591000 | 9128 | 15780000-970000 | 3,297,587.00 | | OCT CAPITAL OUTLAY CHARTERS |
| | 1101115355 | SEPT C/O CHRT | SA | 9/25/2020 | | 9/25/2020 | 40 | 347000 | 591000 | 9128 | 15780000-970000 | 3,282,598.00 | | SEPT CAPITAL OUTLAY CHARTERS |
| | 1101112073 | AUG C/O CHRT | SA | 8/27/2020 | | 8/27/2020 | 40 | 347000 | 591000 | 9128 | 15780000-970000 | 3,323,465.00 | | AUG CAPITAL OUTLAY CHARTERS |
| | 1101112112 | JUL C/O CHRT | SA | 7/31/2020 | | 7/31/2020 | 40 | 347000 | 591000 | 9128 | 15780000-970000 | 3,323,473.00 | | JULY CAPITAL OUTLAY CHARTERS |
| | | | | | | | | 347000 | | | | 42,138,110.00 | | |
| | 1101145246 | JUN21 MTCE TRAN: EJ | | 6/30/2021 | | 6/30/2021 | 40 | 371000 | 591000 | 9128 | 15700000-970000 | 15,161,820.66 | | MAINTENANCE TRANSFER FUNCTION 8100 (APR-JUN 2021) |
| | 1101145249 | JUN21 MTCE TRAN: EJ | | 6/30/2021 | | 6/30/2021 | 40 | 371000 | 591000 | 9128 | 15700000-970000 | 630,000.00 | | FY21 Contracted Bus Route Transfer |
| | 1101145250 | JUN21 MTCE TRAN: EJ | | 6/30/2021 | | 6/30/2021 | 40 | 371000 | 591000 | 9128 | 15690000-970000 | 2,636,805.89 | | FY21 Facility Lease Maint Transfer |
| | 1101145251 | JUN21 MTCE TRAN: EJ | | 6/30/2021 | | 6/30/2021 | 40 | 371000 | 591000 | 9128 | 08100000-970000 | 1,759,153.36 | | FY21 Equipment Transfer |
| | 1101145255 | JUN21 MTCE TRAN: EJ | | 6/30/2021 | | 6/30/2021 | 40 | 371000 | 591000 | 9128 | 15700000-970000 | 1,191,054.49 | | MAINT TRANSFER 5350_5550 (APR - JUN 2021) |
| | 1101145256 | JUN21 MTCE TRAN: EJ | | 6/30/2021 | | 6/30/2021 | 40 | 371000 | 591000 | 9128 | 15700000-970000 | 1,685,746.52 | | MTC TRNSFR JC 6081-6085_6087 & 6090 (APR-JUN 2021) |
| | 1101145257 | JUN21 MTCE TRAN: EJ | | 6/30/2021 | | 6/30/2021 | 40 | 371000 | 591000 | 9128 | 08100000-970000 | 1,760,996.02 | | MAINT TRANSFER FF&E COVID-19 (APR - JUN 2021) |
| | 1101145260 | JUN21 MTCE TRAN: EJ | | 6/30/2021 | | 6/30/2021 | 40 | 371000 | 591000 | 9128 | 15700000-970000 | 4,221,783.66 | | MAINT TRANSFER J.C. 6063_6300_6328 (APR-JUN 2021) |
| | 1101145509 | JUN21 P&C TRANSF SA | | 6/30/2021 | | 6/30/2021 | 40 | 371000 | 591000 | 9128 | 15720000-970000 | 2,637,489.22 | | JUNE 2021 - P&C Insurance Transfer |
| | 1101145709 | JUN21 MTCE TRAN: SA | | 6/30/2021 | | 6/30/2021 | 40 | 371000 | 591000 | 9128 | 15700000-970000 | 702.50 | | MAINT TRANSFER 5350_5550 (APR - JUN 2021) |
| | 1101145710 | JUN21 MTCE TRAN: SA | | 6/30/2021 | | 6/30/2021 | 50 | 371000 | 591000 | 9128 | 15700000-970000 | (176,027.22) | | MAINTENANCE TRANSFER FUNCTION 8100 (APR-JUN 2021) |
| | 1101145711 | JUN21 MTCE TRAN: SA | | 6/30/2021 | | 6/30/2021 | 40 | 371000 | 591000 | 9128 | 15690000-970000 | 10,579.11 | | FY21 Facility Lease Maint Transfer |
| | 1101140875 | MAY'21 P&C TRANS SA | | 5/31/2021 | | 5/31/2021 | 40 | 371000 | 591000 | 9128 | 15720000-970000 | 113,055.14 | | May 2021 P&C Insurance |
| | 1101135798 | APR'21 P&C TRANS SA | | 4/30/2021 | | 4/30/2021 | 40 | 371000 | 591000 | 9128 | 15720000-970000 | 1,755,284.82 | | Apr 2021 P&C Insurance |
| | 1101131975 | MAR'21 P&C TRANS SA | | 3/31/2021 | | 3/31/2021 | 40 | 371000 | 591000 | 9128 | 15720000-970000 | 1,703,260.50 | | Mar 2021 P&C Insurance |
| | 1101132200 | MAR21 MTCE TRAN: EJ | | 3/31/2021 | | 3/31/2021 | 40 | 371000 | 591000 | 9128 | 15700000-970000 | 965,292.46 | | MAINT TRANSFER 5350_5550 (JAN - MAR 2021) |
| | 1101132201 | MAR21 MTCE TRAN: EJ | | 3/31/2021 | | 3/31/2021 | 40 | 371000 | 591000 | 9128 | 15700000-970000 | 3,623,651.66 | | MAINT TRANSFER J.C. 6063_6300_6328 (JAN-MAR 2021) |
| | 1101132202 | MAR21 MTCE TRAN: EJ | | 3/31/2021 | | 3/31/2021 | 40 | 371000 | 591000 | 9128 | 15700000-970000 | 18,450,406.92 | | MAINTENANCE TRANSFER FUNCTION 8100 (JAN-MAR 2021) |
| | 1101132203 | MAR21 MTCE TRAN: EJ | | 3/31/2021 | | 3/31/2021 | 40 | 371000 | 591000 | 9128 | 15700000-970000 | 1,361,607.56 | | MTC TRNSFR JC 6081-6085_6087 & 6090 (JAN-MAR 2021) |
| | 1101132204 | MAR21 MTCE TRAN: EJ | | 3/31/2021 | | 3/31/2021 | 40 | 371000 | 591000 | 9128 | 08100000-970000 | 3,111,371.12 | | MAINT TRANSFER FF&E COVID-19 (JAN - MAR 2021) |
| | 1101128890 | FEB'21 P&C TRANS SA | | 2/26/2021 | | 2/26/2021 | 40 | 371000 | 591000 | 9128 | 15720000-970000 | 1,617,004.68 | | Feb 2021 P&C Insurance |
| | 1101125654 | JAN'21 P&C TRANS SA | | 1/31/2021 | | 1/31/2021 | 40 | 371000 | 591000 | 9128 | 15720000-970000 | 1,617,658.53 | | Jan 2021 P&C Insurance |
| | 1101121384 | DEC'20 P&C TRANS SA | | 12/31/2020 | | 12/31/2020 | 40 | 371000 | 591000 | 9128 | 15720000-970000 | 1,630,417.19 | | Dec 2020 P&C Insurance |
| | 1101123441 | DEC20 MTCE TRAN: EJ | | 12/31/2020 | | 12/31/2020 | 40 | 371000 | 591000 | 9128 | 15700000-970000 | 979,829.51 | | MAINT TRANSFER 5350_5550 (OCT - DEC 2020) |
| | 1101123442 | DEC20 MTCE TRAN: EJ | | 12/31/2020 | | 12/31/2020 | 40 | 371000 | 591000 | 9128 | 08100000-970000 | 3,868,479.50 | | MAINT TRANSFER FF&E COVID-19 (JUL - DEC 2020) |
| | 1101123443 | DEC20 MTCE TRAN: EJ | | 12/31/2020 | | 12/31/2020 | 40 | 371000 | 591000 | 9128 | 15700000-970000 | 5,059,929.94 | | MAINT TRANSFER J.C. 6063_6300_6328 (OCT-DEC 2020) |
| | 1101123445 | DEC20 MTCE TRAN: EJ | | 12/31/2020 | | 12/31/2020 | 40 | 371000 | 591000 | 9128 | 15700000-970000 | 25,036,100.60 | | MAINTENANCE TRANSFER FUNCTION 8100 (OCT-DEC 2020) |
| | 1101123446 | DEC20 MTCE TRAN: EJ | | 12/31/2020 | | 12/31/2020 | 40 | 371000 | 591000 | 9128 | 15700000-970000 | 1,771,437.96 | | MTC TRNSFR JC 6081-6085_6087 & 6090 (OCT-DEC 2020) |
| | 1101119206 | NOV'20 P&C TRANS SA | | 11/30/2020 | | 11/30/2020 | 40 | 371000 | 591000 | 9128 | 15720000-970000 | 1,918,400.34 | | Nov 2020 P&C Insurance |
| | 1101118445 | OCT'20 P&C TRANS SA | | 10/30/2020 | | 10/30/2020 | 40 | 371000 | 591000 | 9128 | 15720000-970000 | 1,656,997.22 | | Oct 2020 P&C Insurance |
| | 1101115658 | SEP20 MTCE TRAN: EJ | | 9/30/2020 | | 9/30/2020 | 40 | 371000 | 591000 | 9128 | 15700000-970000 | 611,119.85 | | MAINT TRANSFER 5350_5550 (JUL - SEP 2020) |
| | 1101115659 | SEP20 MTCE TRAN: EJ | | 9/30/2020 | | 9/30/2020 | 40 | 371000 | 591000 | 9128 | 15700000-970000 | 4,937,206.12 | | MAINT TRANSFER J.C. 6063_6300_6328 (JUL-SEP 2020) |
| | 1101115660 | SEP20 MTCE TRAN: EJ | | 9/30/2020 | | 9/30/2020 | 40 | 371000 | 591000 | 9128 | 15700000-970000 | 31,192,158.67 | | MAINTENANCE TRANSFER FUNCTION 8100 (JUL-SEP 2020) |
| | 1101115661 | SEP20 MTCE TRAN: EJ | | 9/30/2020 | | 9/30/2020 | 40 | 371000 | 591000 | 9128 | 15700000-970000 | 1,647,063.42 | | MTC TRNSFR JC 6081-6085_6087 & 6090 (JUL-SEP 2020) |
| | 1101115705 | SEP'20 P&C TRANS SA | | 9/30/2020 | | 9/30/2020 | 40 | 371000 | 591000 | 9128 | 15720000-970000 | 1,805,638.90 | | Sept 2020 P&C Insurance |
| | 1101112286 | AUG'20 P&C TRANS SA | | 8/31/2020 | | 8/31/2020 | 40 | 371000 | 591000 | 9128 | 15720000-970000 | 1,670,333.34 | | Aug 2020 P&C Insurance |
| | 1101110975 | JUL'20 P&C TRANS SA | | 7/31/2020 | | 7/31/2020 | 40 | 371000 | 591000 | 9128 | 15720000-970000 | 2,204,618.76 | | July 2020 P&C Insurance |
| | | | | | | | | 371000 | | | | 151,828,428.92 | | |
| | 1101145246 | JUN21 MTCE TRAN: EJ | | 6/30/2021 | | 6/30/2021 | 40 | 391000 | 591000 | 9128 | 15700000-970000 | 5,117,972.39 | | MAINTENANCE TRANSFER FUNCTION 8100 (APR-JUN 2021) |
| | 1101145710 | JUN21 MTCE TRAN: SA | | 6/30/2021 | | 6/30/2021 | 40 | 391000 | 591000 | 9128 | 15700000-970000 | 939,332.15 | | MAINTENANCE TRANSFER FUNCTION 8100 (APR-JUN 2021) |
| | | | | | | | | 391000 | | | | 6,057,304.54 | | |
| | 1101126025 | TRNSF 0392/0100 | SA | 1/31/2021 | | 1/31/2021 | 40 | 392000 | 591000 | 9128 | 11950000-970000 | 1,249,945.12 | | Charter School Security Hardening Grant |
| | 1101126026 | TRNSF 0392/0100 | SA | 1/31/2021 | | 2/10/2021 | 40 | 392000 | 591000 | 9128 | 11950000-970000 | 97,370.35 | | Charter School Security Hardening Grant |
| | 1101112710 | TOE 0392 TO 0100 | SA | 7/30/2020 | | 7/30/2020 | 40 | 392000 | 591000 | 9128 | 11950000-970000 | 59,509.03 | | Charter School Capital Outlay - Security Grant |
| | | | | | | | | 392000 | | | | 1,406,824.50 | | |

| | |
|--------------|-----------------------|
| TOTAL | 201,439,567.96 |
|--------------|-----------------------|

MDCPS TRANSFERS TO GENERAL FUND - Year 2022

| Cleared/open items symbol | Document Number | Reference | Document type | Document Date | Entry Date | Posting Date | Posting Key | Fund | G/L Account | Business Area | Functional Area | Amount in local currency | Purchasing Document | Text |
|------------------------------|-----------------|----------------------|------------------|---------------|------------|--------------|-------------|--------|-------------|---------------|-----------------|-----------------------------|---------------------|--|
| | 1101168328 | MAR22 IMPACT FEE EJ | | 3/31/2022 | | 3/31/2022 | 40 | 304000 | 591000 | 9128 | 15700000-970000 | 8,900.00 | | FY22 Impact Fee Audit Expenditures |
| | | | | | | | | 304000 | | | | 8,900.00 | | |
| | 1101169895 | APR 22 C/O CHRT | SA | 4/28/2022 | | 4/30/2022 | 40 | 348000 | 591000 | 9128 | 15780000-970000 | 3,657,087.00 | | APR 2022-CAPITAL OUTLAY CHARTERS-DOC 400281968 |
| | 1101169499 | MAR 22 C/O CHRT | SA | 3/31/2022 | | 4/5/2022 | 40 | 348000 | 591000 | 9128 | 15780000-970000 | 3,590,762.00 | | MARCH 2022-CAPITAL OUTLAY CHARTERS-DOC 400280996 |
| | 1101161475 | FEB 22 C/O CHRT | SA | 2/28/2022 | | 3/2/2022 | 40 | 348000 | 591000 | 9128 | 15780000-970000 | 3,587,741.00 | | FEB 2022-CAPITAL OUTLAY CHARTERS-DOC 400279676 |
| | 1101161267 | T1470 CAP OUTLAY EJ | | 2/25/2022 | | 2/25/2022 | 50 | 348000 | 591000 | 9128 | 15780000-970000 | (21,308.00) | | 6009 CO refund to DOE |
| | 1101161267 | T1470 CAP OUTLAY EJ | | 2/25/2022 | | 2/25/2022 | 50 | 348000 | 591000 | 9128 | 15780000-970000 | (18,671.00) | | 7037 CO refund to DOE |
| | 1101160650 | JAN 22 C/O CHRT | SA | 1/31/2022 | | 1/31/2022 | 40 | 348000 | 591000 | 9128 | 15780000-970000 | 3,587,760.00 | | JAN 2022-CAPITAL OUTLAY CHARTERS DOC 400278278 |
| | 1101158219 | DEC 21 C/O CHRT | SA | 12/23/2021 | | 12/23/2021 | 40 | 348000 | 591000 | 9128 | 15780000-970000 | 3,693,824.00 | | DEC 2021-CAPTL OUTLAY CHRTS-400277186 |
| | 1101156302 | NOV C/O CHRT | SA | 11/24/2021 | | 11/24/2021 | 40 | 348000 | 591000 | 9128 | 15780000-970000 | 3,610,806.00 | | NOV 2021-CAPITAL OUTLAY CHARTERS |
| | 1101151320 | OCT C/O CHRT | SA | 10/28/2021 | | 10/28/2021 | 40 | 348000 | 591000 | 9128 | 15780000-970000 | 3,612,577.00 | | OCT 2021 CAPITAL OUTLAY CHARTERS |
| | 1101150442 | SEPT C/O CHRT | SA | 9/23/2021 | | 9/30/2021 | 40 | 348000 | 591000 | 9128 | 15780000-970000 | 3,670,076.00 | | SEPT 2021 CAPITAL OUTLAY CHARTERS |
| | 1101148693 | AUG C/O CHRT | SA | 8/31/2021 | | 8/31/2021 | 40 | 348000 | 591000 | 9128 | 15780000-970000 | 3,670,052.00 | | AUG 2021 CAPITAL OUTLAY CHARTERS |
| | 1101148691 | JUL C/O CHRT | SA | 7/31/2021 | | 8/31/2021 | 40 | 348000 | 591000 | 9128 | 15780000-970000 | 3,670,062.00 | | JULY 2021 CAPITAL OUTLAY CHARTERS |
| | | | | | | | | 348000 | | | | 44,203,499.00 | | |
| | 1101185516 | JUN22 MTCE TRANS EJ | | 6/30/2022 | | 6/30/2022 | 40 | 372000 | 591000 | 9128 | 15700000-970000 | 1,578,174.40 | | MTC TRNSFR JC 6081-6085_6087 & 6090 (APR-JUN 2022) |
| | 1101185519 | JUN22 MTCE TRANS EJ | | 6/30/2022 | | 6/30/2022 | 40 | 372000 | 591000 | 9128 | 15700000-970000 | 1,517,830.72 | | MAINT TRANSFER 5350_5550 (APR - JUN 2022) |
| | 1101185520 | JUN22 MTCE TRANS EJ | | 6/30/2022 | | 6/30/2022 | 40 | 372000 | 591000 | 9128 | 15700000-970000 | 3,942,870.13 | | MAINT TRANSFER J.C. 6063_6300_6328 (APR-JUN 2022) |
| | 1101185522 | JUN22 MTCE TRANS EJ | | 6/30/2022 | | 6/30/2022 | 40 | 372000 | 591000 | 9128 | 15700000-970000 | 22,367,782.98 | | MAINTENANCE TRANSFER FUNCTION 8100 (APR-JUN 2022) |
| | 1101185735 | JUNE'22 TRANSFER SA | | 6/30/2022 | | 6/30/2022 | 40 | 372000 | 591000 | 9128 | 15720000-970000 | 2,519,747.97 | | JUNE 2022 - P & C Insurance |
| | 1101185864 | JUN'22 MTCE TRANS EJ | | 6/30/2022 | | 6/30/2022 | 40 | 372000 | 591000 | 9128 | 08100000-970000 | 12,402,034.78 | | FY22 Equipment Transfer |
| | 1101185865 | JUN22 MTCE TRANS EJ | | 6/30/2022 | | 6/30/2022 | 40 | 372000 | 591000 | 9128 | 15690000-970000 | 2,355,806.14 | | FY22 Facility Lease Maint Transfer |
| | 1101185873 | JUN22 MTCE TRANS EJ | | 6/30/2022 | | 6/30/2022 | 50 | 372000 | 591000 | 9128 | 15700000-970000 | (6,225,031.56) | | MAINTENANCE TRANSFER FUNCTION 8100 (APR-JUN 2022) |
| | 1101179088 | MAY'22 TRANSFER SA | | 5/31/2022 | | 5/31/2022 | 40 | 372000 | 591000 | 9128 | 15720000-970000 | 829,871.61 | | MAY 2022 - P & C Insurance |
| | 1101169896 | APR'22 TRANSFER SA | | 4/30/2022 | | 4/30/2022 | 40 | 372000 | 591000 | 9128 | 15720000-970000 | 1,703,495.67 | | APRIL 2022 - P & C Insurance |
| | 1101168329 | MAR22 MTCE TRANS EJ | | 3/31/2022 | | 3/31/2022 | 40 | 372000 | 591000 | 9128 | 15700000-970000 | 231,629.71 | | MAINT TRANSFER 5350_5550 (JAN - MAR 2022) |
| | 1101168330 | MAR22 MTCE TRANS EJ | | 3/31/2022 | | 3/31/2022 | 40 | 372000 | 591000 | 9128 | 15700000-970000 | 4,468,436.30 | | MAINT TRANSFER J.C. 6063_6300_6328 (JAN-MAR 2022) |
| | 1101168331 | MAR22 MTCE TRANS EJ | | 3/31/2022 | | 3/31/2022 | 40 | 372000 | 591000 | 9128 | 15700000-970000 | 20,460,973.11 | | MAINTENANCE TRANSFER FUNCTION 8100 (JAN-MAR 2022) |
| | 1101168332 | MAR22 MTCE TRANS EJ | | 3/31/2022 | | 3/31/2022 | 40 | 372000 | 591000 | 9128 | 15700000-970000 | 1,538,440.90 | | MTC TRNSFR JC 6081-6085_6087 & 6090 (JAN-MAR 2022) |
| | 1101168357 | MAR'22 TRANSFER SA | | 3/31/2022 | | 3/31/2022 | 40 | 372000 | 591000 | 9128 | 15720000-970000 | 1,685,441.67 | | MAR 2022 - P & C Insurance |
| | 1101161363 | FEB'22 TRANSFER SA | | 2/28/2022 | | 2/28/2022 | 40 | 372000 | 591000 | 9128 | 15720000-970000 | 1,632,273.50 | | FEB 2022 - P & C Insurance |
| | 1101160625 | JAN'22 TRANSFER SA | | 1/28/2022 | | 1/28/2022 | 40 | 372000 | 591000 | 9128 | 15720000-970000 | 1,627,185.50 | | JAN 2022 - P & C Insurance |
| | 1101158220 | DEC'21 TRANSFER SA | | 12/31/2021 | | 12/31/2021 | 40 | 372000 | 591000 | 9128 | 15720000-970000 | 1,638,696.57 | | DEC 2021 - P & C Insurance |
| | 1101158255 | DEC21 MTCE TRANS EJ | | 12/31/2021 | | 12/31/2021 | 40 | 372000 | 591000 | 9128 | 08100000-970000 | 500,000.00 | | FY22 Q2 Equipment Transfer |
| | 1101158265 | DEC21 MTCE TRANS EJ | | 12/31/2021 | | 12/31/2021 | 40 | 372000 | 591000 | 9128 | 15700000-970000 | 627,159.68 | | MAINT TRANSFER 5350_5550 (OCT - DEC 2021) |
| | 1101160068 | DEC21 MTCE TRANS EJ | | 12/31/2021 | | 12/31/2021 | 40 | 372000 | 591000 | 9128 | 15700000-970000 | 22,731,144.30 | | MAINTENANCE TRANSFER FUNCTION 8100 (OCT-DEC 2021) |
| | 1101160070 | DEC21 MTCE TRANS EJ | | 12/31/2021 | | 12/31/2021 | 40 | 372000 | 591000 | 9128 | 15700000-970000 | 4,279,525.69 | | MAINT TRANSFER J.C. 6063_6300_6328 (OCT-DEC 2021) |
| | 1101160071 | DEC21 MTCE TRANS EJ | | 12/31/2021 | | 12/31/2021 | 40 | 372000 | 591000 | 9128 | 15700000-970000 | 1,717,346.63 | | MTC TRNSFR JC 6081-6085_6087 & 6090 (OCT-DEC 2021) |
| | 1101156327 | NOV'21 TRANSFER SA | | 11/29/2021 | | 11/29/2021 | 40 | 372000 | 591000 | 9128 | 15720000-970000 | 1,650,207.67 | | NOV 2021 - P & C Insurance |
| | 1101151510 | OCT'21 TRANSFER SA | | 10/31/2021 | | 10/31/2021 | 40 | 372000 | 591000 | 9128 | 15720000-970000 | 1,999,453.33 | | OCT 2021 - P & C Insurance |
| | 1101150849 | SEP'21 TRANSFER SA | | 9/30/2021 | | 9/30/2021 | 40 | 372000 | 591000 | 9128 | 15720000-970000 | 1,677,026.67 | | SEPT 2021 - P & C Insurance |
| | 1101150918 | SEP21 MTCE TRANS EJ | | 9/30/2021 | | 9/30/2021 | 40 | 372000 | 591000 | 9128 | 15700000-970000 | 600,000.00 | | Contracted Bus Routes (JUL - SEP 2021) |
| | 1101150919 | SEP21 MTCE TRANS EJ | | 9/30/2021 | | 9/30/2021 | 40 | 372000 | 591000 | 9128 | 15700000-970000 | 4,478,208.99 | | MAINT TRANSFER J.C. 6063_6300_6328 (JUL-SEP 2021) |
| | 1101150922 | SEP21 MTCE TRANS EJ | | 9/30/2021 | | 9/30/2021 | 40 | 372000 | 591000 | 9128 | 15700000-970000 | 1,654,322.56 | | MTC TRNSFR JC 6081-6085_6087 & 6090 (JUL-SEP 2021) |
| | 1101150926 | SEP21 MTCE TRANS EJ | | 9/30/2021 | | 9/30/2021 | 40 | 372000 | 591000 | 9128 | 15700000-970000 | 26,545,374.59 | | MAINTENANCE TRANSFER FUNCTION 8100 (JUL-SEP 2021) |
| | 1101150926 | SEP21 MTCE TRANS EJ | | 9/30/2021 | | 9/30/2021 | 40 | 372000 | 591000 | 9128 | 15700000-970000 | 517,425.46 | | MAINTENANCE TRANSFER FUNCTION 8100 (JUL-SEP 2021) |
| | 1101150927 | SEP21 MTCE TRANS EJ | | 9/30/2021 | | 9/30/2021 | 40 | 372000 | 591000 | 9128 | 15700000-970000 | 851,225.08 | | MAINT TRANSFER 5350_5550 (JUL - SEP 2021) |
| | 1101151101 | SEP'21 TRANSFER SA | | 9/30/2021 | | 9/30/2021 | 50 | 372000 | 591000 | 9128 | 15700000-970000 | (517,425.46) | | MAINTENANCE TRANSFER FUNCTION 8100 (JUL-SEP 2021) |
| | 1101149900 | AUG'21 TRANSFER SA | | 8/31/2021 | | 8/31/2021 | 40 | 372000 | 591000 | 9128 | 15720000-970000 | 1,703,075.58 | | AUG 2021 - P&C Insurance |
| | 1101148718 | JUL'21 TRANSFER SA | | 7/31/2021 | | 7/31/2021 | 40 | 372000 | 591000 | 9128 | 15720000-970000 | 2,048,280.58 | | JULY 2021 P&C Insurance |
| | 1101149943 | JUL'21 TRANSFER SA | | 7/31/2021 | | 7/31/2021 | 40 | 372000 | 591000 | 9128 | 15720000-970000 | 122,764.00 | | JULY 2021 P&C Ins- Doc 1101149941 |
| | | | | | | | | 372000 | | | | 149,460,775.45 | | |
| | 1101158265 | DEC21 MTCE TRANS EJ | | 12/31/2021 | | 12/31/2021 | 40 | 373000 | 591000 | 9128 | 15700000-970000 | 325.00 | | MAINT TRANSFER 5350_5550 (OCT - DEC 2021) |
| | 1101151101 | SEP'21 TRANSFER SA | | 9/30/2021 | | 9/30/2021 | 40 | 373000 | 591000 | 9128 | 15700000-970000 | 517,425.46 | | MAINTENANCE TRANSFER FUNCTION 8100 (JUL-SEP 2021) |
| | | | | | | | | 373000 | | | | 517,750.46 | | |
| | 1101168329 | MAR22 MTCE TRANS EJ | | 3/31/2022 | | 3/31/2022 | 40 | 374000 | 591000 | 9128 | 15700000-970000 | 2,409.07 | | MAINT TRANSFER 5350_5550 (JAN - MAR 2022) |
| | 1101158265 | DEC21 MTCE TRANS EJ | | 12/31/2021 | | 12/31/2021 | 40 | 374000 | 591000 | 9128 | 15700000-970000 | 245,660.42 | | MAINT TRANSFER 5350_5550 (OCT - DEC 2021) |
| | | | | | | | | 374000 | | | | 248,069.49 | | |
| | 1101168329 | MAR22 MTCE TRANS EJ | | 3/31/2022 | | 3/31/2022 | 40 | 375000 | 591000 | 9128 | 15700000-970000 | 278,736.83 | | MAINT TRANSFER 5350_5550 (JAN - MAR 2022) |
| | | | | | | | | 375000 | | | | 278,736.83 | | |
| | 1101168329 | MAR22 MTCE TRANS EJ | | 3/31/2022 | | 3/31/2022 | 40 | 376000 | 591000 | 9128 | 15700000-970000 | 353,777.55 | | MAINT TRANSFER 5350_5550 (JAN - MAR 2022) |
| | | | | | | | | 376000 | | | | 353,777.55 | | |
| | 1101185873 | JUN22 MTCE TRANS EJ | | 6/30/2022 | | 6/30/2022 | 40 | 391000 | 591000 | 9128 | 15700000-970000 | 6,225,031.56 | | MAINTENANCE TRANSFER FUNCTION 8100 (APR-JUN 2022) |
| | | | | | | | | 391000 | | | | 6,225,031.56 | | |
| | 1101168292 | TRANSF 0392/0100 | SA | 3/31/2022 | | 3/31/2022 | 40 | 392000 | 591000 | 9128 | 12950000-970000 | 106,189.73 | | FEB'22-MAR'22 Trnsf Chrt Sch Security Grant 19/20 |
| | 1101161296 | TRANSF 0392/0100 | SA | 1/31/2022 | | 2/25/2022 | 40 | 392000 | 591000 | 9128 | 12950000-970000 | 675,137.33 | | JUL'21-JAN'22 Trnsf Chrt Sch Security Grant 19/20 |
| | | | | | | | | 392000 | | | | 781,327.06 | | |

| | |
|-------|----------------|
| TOTAL | 202,077,867.40 |
|-------|----------------|

SM-2022-019
DECEMBER 8, 2022



Graham Picklesimer, Executive Director
Hillsborough Classroom Teachers Association

AGENDA

Prevailing Practice

Comparator Districts

Instructional Salary Comparables

ESP Salary Comparables

Advanced Degree Supplements

Ability to Pay

Cost of Proposal

General Fund Balance

Capital Projects Funds

PREVAILING PRACTICE

COMPARATOR DISTRICTS

Region

Contiguous with Hillsborough County

Manatee

Pasco

Pinellas

Polk

Others in the Tampa Bay region

Citrus

Hernando

Sarasota

Large Urban Districts

Broward

Duval

Miami-Dade

Orange

Palm Beach

Pinellas

INSTRUCTIONAL SALARY COMPARABLES

SOURCES

Instructional CBAs from comparator districts

“District Staff Salaries of Selected Positions, 2021-22,” [FLDOE](#)

“Teacher Salary Data, 2021-22,” FLDOE

“Family Budget Calculator,” [Economic Policy Institute](#)

CLASSROOM TEACHERS

INSTRUCTIONAL HOURS FOR TEACHERS

| District | Hours per Day | Days per Year | Total Hours per Year | CBA Reference |
|-------------------|---------------|---------------|----------------------|--------------------|
| Broward | 7.5 | 196 | 1470 | 19.G |
| Citrus | 7.75 | 196 | 1519 | XI.D |
| Dade (Elementary) | 7.083 | 196 | 1388.33 | XX.3 |
| Dade (Secondary) | 7.333 | 196 | 1437.33 | XX.3 |
| Duval | 7.333 | 196 | 1437.33 | Appendix A |
| Hernando | 7.75 | 197 | 1526.75 | 5.10, 8.11 |
| Hillsborough | 8.0 | 198 | 1584 | 2.4.1, 2.1.1 |
| Manatee | 7.5 | 196 | 1470 | V.2, XVIII.1 |
| Orange | 7.5 | 197 | 1477.5 | XIV.A, XV.A |
| Palm Beach | 7.5 | 196 | 1470 | III.A.1, III.B.1.a |
| Pasco | 7.5 | 196 | 1470 | VII.L, VII.M |
| Pinellas | 7.5 | 198 | 1485 | 27.1, 35.G.1 |
| Polk | 7.75 | 196 | 1519 | 6.2, p. 79 |
| Sarasota | 7.5 | 196 | 1470 | IX.A.1, p.3 |

AVERAGE HOURLY RATES (ALL INSTRUCTIONAL PERSONNEL)

| District | Average Salary | Total Hours per Year | Hourly Rate |
|-----------------------|-----------------|----------------------|----------------|
| Broward | \$54,304 | 1470 | \$36.94 |
| Citrus | \$51,404 | 1519 | \$33.84 |
| Dade (Elementary) | \$53,159 | 1388.33 | \$38.29 |
| Dade (Secondary) | \$53,159 | 1437.33 | \$36.98 |
| Duval | \$52,257 | 1437.33 | \$36.36 |
| Hernando | \$50,008 | 1477.5 | \$33.85 |
| Hillsborough | \$53,979 | 1584 | \$34.08 |
| Manatee | \$50,517 | 1470 | \$34.37 |
| Orange | \$51,346 | 1470 | \$34.93 |
| Palm Beach | \$52,952 | 1470 | \$36.02 |
| Pasco | \$46,380 | 1470 | \$31.55 |
| Pinellas | \$51,810 | 1470 | \$35.24 |
| Polk | \$48,065 | 1519 | \$31.64 |
| Sarasota | \$62,656 | 1470 | \$42.62 |
| Average (Large Urban) | \$52,712 | | \$36.39 |
| Average (Contiguous) | \$49,193 | | \$33.20 |
| Average (Region) | \$51,549 | | \$34.73 |

COST OF LIVING-ADJUSTED AVERAGE HOURLY RATE

| District | Hourly Rate | Annual Cost of Living | Adjustment Factor | Adjusted Hourly Rate | Rank |
|-----------------------|----------------|-----------------------|-------------------|----------------------|-----------|
| Broward | \$36.94 | \$41,139 | 0.99762 | \$36.85 | 7 |
| Citrus | \$33.84 | \$35,439 | 1.15807 | \$39.19 | 3 |
| Dade (Elementary) | \$38.29 | \$41,094 | 0.99871 | \$38.24 | 4 |
| Dade (Secondary) | \$36.98 | \$41,094 | 0.99871 | \$36.93 | 6 |
| Duval | \$36.36 | \$34,933 | 1.17485 | \$42.72 | 2 |
| Hernando | \$33.85 | \$39,122 | 1.04905 | \$35.51 | 10 |
| Hillsborough | \$34.08 | \$41,041 | 1.00000 | \$34.08 | 13 |
| Manatee | \$34.37 | \$37,304 | 1.10018 | \$37.81 | 5 |
| Orange | \$34.93 | \$41,995 | 0.97728 | \$34.14 | 12 |
| Palm Beach | \$36.02 | \$40,830 | 1.00517 | \$36.21 | 8 |
| Pasco | \$31.55 | \$40,433 | 1.01504 | \$32.02 | 14 |
| Pinellas | \$35.24 | \$40,020 | 1.02551 | \$36.14 | 9 |
| Polk | \$31.64 | \$37,114 | 1.10581 | \$34.99 | 11 |
| Sarasota | \$42.62 | \$39,267 | 1.04518 | \$44.55 | 1 |
| Average (Large Urban) | | | | \$37.32 | |
| Average (Contiguous) | | | | \$35.24 | |
| Average (Region) | | | | \$37.17 | |

MEDIAN HOURLY RATES

| District | Median Salary | Total Hours per Year | Hourly Rate |
|-----------------------|--------------------|----------------------|----------------|
| Broward | \$50,388.00 | 1470 | \$34.28 |
| Citrus | \$47,500.00 | 1519 | \$31.27 |
| Dade (Elementary) | \$48,042.00 | 1388.33 | \$34.60 |
| Dade (Secondary) | \$48,042.00 | 1437.33 | \$33.42 |
| Duval | \$50,000.50 | 1437.33 | \$34.79 |
| Hernando | \$46,120.00 | 1477.5 | \$31.21 |
| Hillsborough | \$50,988.96 | 1584 | \$32.19 |
| Manatee | \$47,376.00 | 1470 | \$32.23 |
| Orange | \$48,200.00 | 1470 | \$32.79 |
| Palm Beach | \$49,447.52 | 1470 | \$33.64 |
| Pasco | \$44,820.00 | 1470 | \$30.49 |
| Pinellas | \$50,759.08 | 1470 | \$34.53 |
| Polk | \$47,781.00 | 1519 | \$31.46 |
| Sarasota | \$57,999.95 | 1470 | \$39.46 |
| Average (Large Urban) | | | \$34.01 |
| Average (Contiguous) | | | \$32.18 |
| Average (Region) | | | \$32.95 |

COST OF LIVING-ADJUSTED MEDIAN HOURLY RATE

| District | Hourly Rate | Annual Cost of Living | Adjusted Hourly Rate | Rank |
|-----------------------|----------------|-----------------------|----------------------|-----------|
| Broward | \$34.28 | \$41,139 | \$34.20 | 8 |
| Citrus | \$31.27 | \$35,439 | \$36.21 | 3 |
| Dade (Elementary) | \$34.60 | \$41,094 | \$34.56 | 7 |
| Dade (Secondary) | \$33.42 | \$41,094 | \$33.38 | 10 |
| Duval | \$34.79 | \$34,933 | \$40.87 | 2 |
| Hernando | \$31.21 | \$39,122 | \$32.75 | 11 |
| Hillsborough | \$32.19 | \$41,041 | \$32.19 | 12 |
| Manatee | \$32.23 | \$37,304 | \$35.46 | 4 |
| Orange | \$32.79 | \$41,995 | \$32.04 | 13 |
| Palm Beach | \$33.64 | \$40,830 | \$33.81 | 9 |
| Pasco | \$30.49 | \$40,433 | \$30.95 | 14 |
| Pinellas | \$34.53 | \$40,020 | \$35.41 | 5 |
| Polk | \$31.46 | \$37,114 | \$34.78 | 6 |
| Sarasota | \$39.46 | \$39,267 | \$41.24 | 1 |
| Average (Large Urban) | | | \$34.90 | |
| Average (Contiguous) | | | \$34.15 | |
| Average (Region) | | | \$35.26 | |

OTHER INSTRUCTIONAL PERSONNEL

SALARIES OF OTHER INSTRUCTIONAL PERSONNEL (2021-22, FLDOE)

| District | Guidance | Librarian/Media Specialist | School Psychologist | Social Worker |
|-----------------------|-----------------|----------------------------|---------------------|-----------------|
| Broward | \$58,912 | \$61,975 | \$64,258 | \$54,495 |
| Citrus | \$58,588 | \$55,052 | \$57,563 | \$49,407 |
| Dade | \$54,734 | \$62,163 | \$56,113 | \$53,350 |
| Duval | \$52,754 | \$54,935 | \$71,379 | \$54,657 |
| Hernando | \$52,786 | \$60,234 | \$59,155 | \$48,192 |
| Hillsborough | \$58,195 | \$60,450 | \$62,460 | \$53,818 |
| Manatee | \$56,210 | \$59,740 | \$73,499 | \$61,604 |
| Orange | \$52,171 | \$56,027 | \$77,808 | \$51,487 |
| Palm Beach | \$54,663 | \$58,440 | \$63,983 | \$47,759 |
| Pasco | \$48,225 | \$38,711 | \$49,821 | \$44,861 |
| Pinellas | \$52,542 | \$54,835 | \$54,637 | \$50,638 |
| Polk | \$53,823 | \$53,610 | \$62,061 | \$50,371 |
| Sarasota | \$64,813 | \$41,205 | \$79,049 | \$79,073 |
| Average (Large Urban) | \$54,296 | \$58,062 | \$64,696 | \$52,065 |
| Average (Contiguous) | \$52,700 | \$51,724 | \$60,004 | \$51,869 |
| Average (Region) | \$55,284 | \$51,912 | \$62,255 | \$54,878 |

AVERAGE MONTHS WORKED (2021-22, FLDOE)

| District | Guidance | Librarian/Media Specialist | School Psychologist | Social Worker |
|--------------|--------------|----------------------------|---------------------|---------------|
| Broward | 10.35 | 10.04 | 11.00 | 10.03 |
| Citrus | 10.57 | 10.08 | 11.00 | 10.00 |
| Dade | 10.13 | 10.09 | 10.49 | 10.26 |
| Duval | 10.12 | 10.00 | 11.67 | 10.68 |
| Hernando | 10.00 | 10.00 | 10.80 | 10.07 |
| Hillsborough | 10.59 | 10.00 | 10.51 | 10.51 |
| Manatee | 10.17 | 10.00 | 11.09 | 10.27 |
| Orange | 9.87 | 10.00 | 10.99 | 9.96 |
| Palm Beach | 10.03 | 10.00 | 10.00 | 10.94 |
| Pasco | 10.04 | 12.00 | 10.98 | 10.00 |
| Pinellas | 10.11 | 10.02 | 10.41 | 10.01 |
| Polk | 11.06 | 10.02 | 11.55 | 10.05 |
| Sarasota | 10.13 | 11.00 | 10.45 | 10.62 |

AVERAGE MONTHLY SALARY

| District | Guidance | Librarian/Media Specialist | School Psychologist | Social Worker |
|-----------------------|----------------|----------------------------|---------------------|----------------|
| Broward | \$5,693 | \$6,171 | \$5,842 | \$5,432 |
| Citrus | \$5,544 | \$5,462 | \$5,233 | \$4,941 |
| Dade | \$5,405 | \$6,159 | \$5,350 | \$5,201 |
| Duval | \$5,215 | \$5,493 | \$6,115 | \$5,116 |
| Hernando | \$5,279 | \$6,023 | \$5,477 | \$4,786 |
| Hillsborough | \$5,497 | \$6,045 | \$5,941 | \$5,120 |
| Manatee | \$5,528 | \$5,974 | \$6,627 | \$5,999 |
| Orange | \$5,288 | \$5,603 | \$7,079 | \$5,168 |
| Palm Beach | \$5,451 | \$5,844 | \$6,398 | \$4,365 |
| Pasco | \$4,802 | \$3,226 | \$4,538 | \$4,486 |
| Pinellas | \$5,196 | \$5,473 | \$5,247 | \$5,058 |
| Polk | \$4,868 | \$5,349 | \$5,373 | \$5,014 |
| Sarasota | \$6,400 | \$3,746 | \$7,561 | \$7,449 |
| Average (Large Urban) | \$5,375 | \$5,790 | \$6,005 | \$5,057 |
| Average (Contiguous) | \$5,099 | \$5,005 | \$5,446 | \$5,139 |
| Average (Region) | \$5,374 | \$5,036 | \$5,722 | \$5,390 |

COST-OF-LIVING ADJUSTED AVERAGE MONTHLY SALARY

| District | Guidance | Librarian/Media Specialist | School Psychologist | Social Worker |
|-----------------------|----------------|----------------------------|---------------------|----------------|
| Broward | \$5,679 | \$6,156 | \$5,828 | \$5,419 |
| Citrus | \$6,420 | \$6,326 | \$6,060 | \$5,722 |
| Dade | \$5,398 | \$6,151 | \$5,343 | \$5,194 |
| Duval | \$6,127 | \$6,454 | \$7,185 | \$6,011 |
| Hernando | \$5,537 | \$6,319 | \$5,746 | \$5,021 |
| Hillsborough | \$5,497 | \$6,045 | \$5,941 | \$5,120 |
| Manatee | \$6,082 | \$6,572 | \$7,291 | \$6,600 |
| Orange | \$5,168 | \$5,475 | \$6,918 | \$5,051 |
| Palm Beach | \$5,479 | \$5,874 | \$6,431 | \$4,388 |
| Pasco | \$4,874 | \$3,274 | \$4,606 | \$4,554 |
| Pinellas | \$5,329 | \$5,613 | \$5,380 | \$5,187 |
| Polk | \$5,384 | \$5,915 | \$5,941 | \$5,545 |
| Sarasota | \$6,690 | \$3,915 | \$7,903 | \$7,785 |
| Average (Large Urban) | \$5,530 | \$5,954 | \$6,181 | \$5,208 |
| Average (Contiguous) | \$5,417 | \$5,344 | \$5,805 | \$5,471 |
| Average (Region) | \$5,759 | \$5,419 | \$6,132 | \$5,773 |

COST-OF-LIVING ADJUSTED AVERAGE MONTHLY SALARY – RANKING

| District | Guidance | Librarian/Media Specialist | School Psychologist | Social Worker |
|--------------|----------|----------------------------|---------------------|---------------|
| Broward | 5 | 5 | 9 | 6 |
| Citrus | 2 | 3 | 6 | 4 |
| Dade | 9 | 6 | 12 | 7 |
| Duval | 3 | 2 | 3 | 3 |
| Hernando | 6 | 4 | 10 | 11 |
| Hillsborough | 7 | 7 | 8 | 9 |
| Manatee | 4 | 1 | 2 | 2 |
| Orange | 12 | 11 | 4 | 10 |
| Palm Beach | 8 | 9 | 5 | 13 |
| Pasco | 13 | 13 | 13 | 12 |
| Pinellas | 11 | 10 | 11 | 8 |
| Polk | 10 | 8 | 7 | 5 |
| Sarasota | 1 | 12 | 1 | 1 |

ESP SALARY COMPARABLES

SOURCES

“District Staff Salaries of Selected Positions, 2021-22,” [FLDOE](#)

“Family Budget Calculator,” [Economic Policy Institute](#)

SALARIES OF SELECT STAFF POSITIONS (2021-22, FLDOE)

| District | Nurse | Bookkeeper | Secretary | Clerk | Data Entry | Paraprofessional |
|---------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|
| Broward | \$56,792 | \$39,619 | \$37,041 | \$32,809 | \$35,403 | \$23,835 |
| Citrus | \$34,006 | \$31,510 | \$33,974 | \$30,433 | \$32,712 | \$20,046 |
| Dade | \$53,119 | \$36,874 | \$39,481 | \$35,727 | \$30,638 | \$24,930 |
| Duval | \$32,208 | \$40,119 | \$40,297 | \$31,338 | \$38,628 | \$23,158 |
| Hernando | \$28,452 | \$34,838 | \$29,389 | \$22,229 | \$30,484 | \$17,967 |
| Hillsborough | \$38,176 | \$27,374 | \$35,114 | \$26,245 | \$32,648 | \$20,962 |
| Manatee | \$40,775 | \$40,545 | \$36,997 | \$32,353 | \$36,099 | \$20,701 |
| Orange | \$34,169 | \$31,672 | \$36,085 | \$23,867 | \$34,391 | \$19,620 |
| Palm Beach | \$46,030 | \$31,626 | \$44,445 | \$23,349 | \$30,968 | \$22,804 |
| Pasco | \$44,336 | \$30,936 | \$26,589 | \$18,819 | \$28,807 | \$16,586 |
| Pinellas | \$28,479 | \$31,671 | \$32,021 | \$24,481 | \$27,422 | \$18,907 |
| Polk | \$33,160 | \$31,431 | \$27,600 | \$31,203 | \$33,768 | \$20,462 |
| Sarasota | \$34,092 | \$40,023 | \$36,841 | \$32,167 | \$43,670 | \$28,200 |
| Average (LU) | \$41,800 | \$35,264 | \$38,228 | \$28,595 | \$32,908 | \$22,209 |
| Average (Cts) | \$36,688 | \$33,646 | \$30,802 | \$26,714 | \$31,524 | \$19,164 |
| Average (Reg) | \$34,757 | \$34,422 | \$31,916 | \$27,384 | \$33,280 | \$20,410 |

AVERAGE MONTHS WORKED (2021-22, FLDOE)

| District | Nurse | Bookkeeper | Secretary | Clerk | Data Entry | Paraprofessional |
|--------------|--------------|--------------|--------------|--------------|--------------|------------------|
| Broward | 10.88 | 11.88 | 11.56 | 11.41 | 11.99 | 9.64 |
| Citrus | 10.10 | 10.89 | 11.36 | 10.95 | 11.17 | 9.01 |
| Dade | 10.36 | 11.97 | 11.86 | 11.65 | 11.28 | 10.06 |
| Duval | 10.08 | 11.90 | 11.82 | 10.91 | 11.77 | 10.01 |
| Hernando | 10.40 | 12.00 | 11.51 | 11.00 | 11.84 | 10.01 |
| Hillsborough | 10.53 | 10.68 | 11.87 | 11.08 | 11.49 | 10.06 |
| Manatee | 10.00 | 11.84 | 11.60 | 10.70 | 11.71 | 9.93 |
| Orange | 10.07 | 11.83 | 11.96 | 11.18 | 11.88 | 10.05 |
| Palm Beach | 10.83 | 10.99 | 11.94 | 9.96 | 11.15 | 9.34 |
| Pasco | 10.09 | 11.83 | 11.85 | 10.70 | 11.76 | 10.06 |
| Pinellas | 10.00 | 11.50 | 11.54 | 10.67 | 10.83 | 10.01 |
| Polk | 9.43 | 12.00 | 11.48 | 12.00 | 12.00 | 9.74 |
| Sarasota | 10.06 | 11.43 | 11.44 | 10.93 | 11.75 | 10.01 |

AVERAGE MONTHLY SALARY

| District | Nurse | Bookkeeper | Secretary | Clerk | Data Entry | Paraprofessional |
|---------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Broward | \$5,221.04 | \$3,333.57 | \$3,204.53 | \$2,874.39 | \$2,952.03 | \$2,473.60 |
| Citrus | \$3,366.97 | \$2,893.81 | \$2,990.52 | \$2,778.11 | \$2,929.46 | \$2,224.25 |
| Dade | \$5,128.70 | \$3,081.20 | \$3,329.99 | \$3,067.09 | \$2,715.47 | \$2,478.17 |
| Duval | \$3,194.17 | \$3,370.52 | \$3,408.79 | \$2,871.96 | \$3,282.37 | \$2,314.48 |
| Hernando | \$2,735.74 | \$2,903.16 | \$2,552.32 | \$2,020.85 | \$2,574.93 | \$1,794.07 |
| Hillsborough | \$3,625.07 | \$2,562.14 | \$2,957.74 | \$2,369.65 | \$2,840.46 | \$2,083.41 |
| Manatee | \$4,077.48 | \$3,424.45 | \$3,189.81 | \$3,024.01 | \$3,082.68 | \$2,083.81 |
| Orange | \$3,393.33 | \$2,677.95 | \$3,016.55 | \$2,134.95 | \$2,896.08 | \$1,952.98 |
| Palm Beach | \$4,248.88 | \$2,876.58 | \$3,721.74 | \$2,344.36 | \$2,776.41 | \$2,441.93 |
| Pasco | \$4,393.70 | \$2,615.74 | \$2,244.32 | \$1,758.73 | \$2,449.11 | \$1,648.27 |
| Pinellas | \$2,847.85 | \$2,754.04 | \$2,775.93 | \$2,295.29 | \$2,531.52 | \$1,888.21 |
| Polk | \$3,515.41 | \$2,619.25 | \$2,404.26 | \$2,600.27 | \$2,813.99 | \$2,100.56 |
| Sarasota | \$3,387.38 | \$3,502.72 | \$3,220.17 | \$2,942.09 | \$3,716.62 | \$2,818.10 |
| Average (LU) | \$4,005.66 | \$3,015.64 | \$3,242.92 | \$2,598.01 | \$2,858.98 | \$2,258.23 |
| Average (Cts) | \$3,708.61 | \$2,853.37 | \$2,653.58 | \$2,419.58 | \$2,719.33 | \$1,930.21 |
| Average (Reg) | \$3,474.93 | \$2,959.02 | \$2,768.19 | \$2,488.48 | \$2,871.19 | \$2,079.61 |

COST OF LIVING-ADJUSTED AVERAGE MONTHLY SALARY

| District | Nurse | Bookkeeper | Secretary | Clerk | Data Entry | Paraprofessional |
|---------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Broward | \$5,208.61 | \$3,325.63 | \$3,196.90 | \$2,867.54 | \$2,945.00 | \$2,467.70 |
| Citrus | \$3,899.20 | \$3,351.25 | \$3,463.25 | \$3,217.26 | \$3,392.53 | \$2,575.85 |
| Dade | \$5,122.09 | \$3,077.22 | \$3,325.69 | \$3,063.13 | \$2,711.96 | \$2,474.97 |
| Duval | \$3,752.66 | \$3,959.86 | \$4,004.81 | \$3,374.12 | \$3,856.29 | \$2,719.16 |
| Hernando | \$2,869.94 | \$3,045.56 | \$2,677.51 | \$2,119.98 | \$2,701.23 | \$1,882.07 |
| Hillsborough | \$3,625.07 | \$2,562.14 | \$2,957.74 | \$2,369.65 | \$2,840.46 | \$2,083.41 |
| Manatee | \$4,485.95 | \$3,767.50 | \$3,509.36 | \$3,326.95 | \$3,391.49 | \$2,292.56 |
| Orange | \$3,316.25 | \$2,617.12 | \$2,948.02 | \$2,086.45 | \$2,830.29 | \$1,908.61 |
| Palm Beach | \$4,270.84 | \$2,891.44 | \$3,740.98 | \$2,356.48 | \$2,790.76 | \$2,454.55 |
| Pasco | \$4,459.77 | \$2,655.07 | \$2,278.07 | \$1,785.18 | \$2,485.94 | \$1,673.06 |
| Pinellas | \$2,920.51 | \$2,824.30 | \$2,846.75 | \$2,353.85 | \$2,596.10 | \$1,936.38 |
| Polk | \$3,887.37 | \$2,896.39 | \$2,658.65 | \$2,875.40 | \$3,111.73 | \$2,322.82 |
| Sarasota | \$3,540.41 | \$3,660.97 | \$3,365.65 | \$3,075.00 | \$3,884.53 | \$2,945.42 |
| Average (LU) | \$4,098.49 | \$3,115.93 | \$3,343.86 | \$2,683.60 | \$2,955.07 | \$2,326.90 |
| Average (Cts) | \$3,938.40 | \$3,035.82 | \$2,823.21 | \$2,585.35 | \$2,896.32 | \$2,056.21 |
| Average (Reg) | \$3,723.31 | \$3,171.58 | \$2,971.32 | \$2,679.09 | \$3,080.51 | \$2,232.59 |

COST OF LIVING-ADJUSTED AVERAGE MONTHLY SALARY – RANKING

| District | Nurse | Bookkeeper | Secretary | Clerk | Data Entry | Paraprofessional |
|--------------|-------|------------|-----------|-------|------------|------------------|
| Broward | 1 | 5 | 7 | 7 | 6 | 5 |
| Citrus | 6 | 4 | 4 | 3 | 3 | 3 |
| Dade | 2 | 6 | 6 | 5 | 10 | 4 |
| Duval | 8 | 1 | 1 | 1 | 2 | 2 |
| Hernando | 13 | 7 | 11 | 11 | 11 | 12 |
| Hillsborough | 9 | 13 | 8 | 8 | 7 | 9 |
| Manatee | 3 | 2 | 3 | 2 | 4 | 8 |
| Orange | 11 | 12 | 9 | 12 | 8 | 11 |
| Palm Beach | 5 | 9 | 2 | 9 | 9 | 6 |
| Pasco | 4 | 11 | 13 | 13 | 13 | 13 |
| Pinellas | 12 | 10 | 10 | 10 | 12 | 10 |
| Polk | 7 | 8 | 12 | 6 | 5 | 7 |
| Sarasota | 10 | 3 | 5 | 4 | 1 | 1 |

ADVANCED DEGREE SUPPLEMENTS

SOURCES

Instructional CBAs from comparator districts

SUPPLEMENT AMOUNTS BY DEGREE LEVEL

| District | CBA Reference | Masters | 2x Masters | Specialist | Doctorate |
|---------------|------------------|------------|------------|------------|------------|
| Broward | Appendix E.3 | \$3,650 | \$3,650 | \$6,800 | \$8,000 |
| Citrus | XI (p. 39) | \$2,000 | \$2,000 | \$3,000 | \$4,000 |
| Dade | Appx. E (p. 226) | \$3,100 | \$3,100 | \$5,150 | \$7,200 |
| Duval | XII.B | \$1,000 | \$1,000 | \$1,200 | \$1,500 |
| Hernando | Appx. A (p. 27) | \$2,500 | \$2,500 | \$3,500 | \$4,500 |
| Hillsborough | N/A | \$0 | \$0 | \$0 | \$0 |
| Manatee | Appx. A (p. 77) | \$1,200 | \$1,200 | \$3,436 | \$5,934 |
| Orange | Appendix A-2 | \$3,405 | \$3,405 | \$5,224 | \$6,888 |
| Palm Beach | Appx. A (p. 144) | \$3,000 | \$4,500 | \$4,500 | \$6,000 |
| Pasco | Addendum A.4 | \$2,700 | \$3,400 | \$4,400 | \$5,400 |
| Pinellas | Appendix (link) | \$2,180 | \$2,180 | \$3,350 | \$4,500 |
| Polk | Appx. B (p. 80) | \$3,162 | \$3,162 | \$4,517 | \$6,776 |
| Sarasota | XXVIII.B.1 | \$5,000 | \$7,500 | \$7,500 | \$10,000 |
| Average (LU) | | \$2,722.50 | \$2,972.50 | \$4,370.67 | \$5,681.33 |
| Average (Cts) | | \$2,310.50 | \$2,485.50 | \$3,925.75 | \$5,652.50 |
| Average (Reg) | | \$2,677.43 | \$3,134.57 | \$4,243.29 | \$5,872.86 |

ABILITY TO PAY

SOURCES

2021-22 Forms ESE 348 (Annual Financial Reports) from comparator districts

Historical SDHC [District Summary Budgets](#) and [Annual Financial Reports](#), FLDOE

Employee lists as of 10/30/2020, 11/3/2021, and 11/4/2022, HCTA database

COST OF PROPOSAL

DIFFERENCE IN COST OF HCTA PROPOSAL VS. HCPS PROPOSAL, 2022-2023

Issue #1 (Step Movement): **\$0**

Issue #2 (Advanced Degree Supplements): **\$6.9 million**

Issue #3 (Additional compensation for coverage of students):

Instructional

$\$12 \times$ hours for which teachers have been paid to cover during their planning period

+

$\$30 \times$ comp time hours awarded for coverage during planning period or absorbing students

ESP – $\$5.96 \times$ hours paraprofessionals have covered for absent teachers

FUND BALANCE

GENERAL FUND – END OF YEAR UNASSIGNED FUND BALANCE

| Year | Projection | Actual | Difference |
|---------|---------------|---------------|--------------|
| 2020-21 | \$85,053,366 | \$91,360,865 | \$6,307,499 |
| 2021-22 | \$46,687,283 | \$114,637,136 | \$67,949,852 |
| 2022-23 | \$142,948,893 | | |

SDHC’s Unassigned Fund Balance is trending upward, and end-of-year amounts run well ahead of beginning-of-year projections.

Even if SDHC does not beat projections this year, it will finish the year with over \$86M more in its unassigned fund balance than is required by the state’s 3% threshold.

TRANSFERS FROM CAPITAL PROJECTS TO THE GENERAL FUND, 2021-2022

| District | Total Transfers to the General Fund | Total General Fund Revenues | Transfers as % of Revenues |
|--------------|-------------------------------------|-----------------------------|----------------------------|
| Broward | \$133,407,699.40 | \$2,235,237,859.64 | 5.97% |
| Dade | \$202,077,867.40 | \$2,977,035,606.34 | 6.79% |
| Duval | \$33,280,823.52 | \$1,010,154,483.78 | 3.29% |
| Orange | \$34,620,746.00 | \$1,792,687,446.45 | 1.93% |
| Palm Beach | \$113,399,446.50 | \$1,915,915,567.01 | 5.92% |
| Pinellas | \$41,148,087.94 | \$842,320,849.43 | 4.89% |
| Total | \$557,934,670.76 | \$10,773,351,812.65 | 5.18% |
| Hillsborough | \$38,922,319.10 | \$1,783,501,409.87 | 2.18% |

If SDHC transfers from Capital Projects to the General Fund increased by 1% of General Fund revenues, it would generate an additional \$17.8M in operating revenue per year.

If SDHC transfers from Capital Projects to the General Fund were average for a large urban district, it would generate an additional \$53.5M in operating revenue per year.

If SDHC's transfers from Capital Projects to the General Fund were on par with Dade's, it would generate an additional \$82.2M in operating revenue per year.

“RECURRING COSTS”? THE EFFECTS OF ATTRITION

Change in average hourly rate for each HCTA employee unit

| Year | Clerical | Para | Teacher |
|---------------|---------------|---------------|---------------|
| 2020-21 | \$15.58 | \$14.80 | \$33.50 |
| 2021-22 | \$15.42 | \$14.98 | \$34.89 |
| 2022-23 | \$16.15 | \$16.52 | \$34.78 |
| Change | \$0.57 | \$1.73 | \$1.29 |

From 2020-2021 to 2021-2022, all employees received a step, and the minimum instructional salary increased by \$6,900 to \$47,500 (10 month) or by \$7,900 to \$53,900 (12 month), affecting about 40% of instructional employees.

In 2021-22, all employees received the equivalent of a step.

In 2022-23, the minimum wage increased to \$15 per hour (only affects Clerical/Para employees).

Change in average hourly rate for each HCTA employee unit, controlling for minimum wage increases

| Year | Clerical | Para | Teacher |
|-----------------------|---------------------|---------------------|----------------------|
| 2020-21 | \$16.61 | \$16.60 | \$36.46 |
| 2021-22 | \$16.47 | \$16.61 | \$36.73 |
| 2022-23 | \$16.17 | \$16.53 | \$36.60 |
| Change | -\$0.44 | -\$0.06 | \$0.16 |
| Hours (22-23) | 1,887,562 | 3,592,489 | 22,039,679 |
| Cost change | -\$833,849 | -\$227,163 | \$3,141,575 |
| Total Salary | \$30,513,686 | \$59,398,614 | \$806,688,187 |
| Percent change | -2.73% | -0.38% | 0.39% |

This chart assumes that all Clerical/Para employees already made at least \$15 per hour, and that all instructional employees already made at least \$47,500/\$53,900. Thus, the only change in average salaries is due to step increases (or equivalent payments) and attrition.

The net change in personnel costs due to step increases since 2020-2021 is about \$2.1M, or 0.23% of total personnel costs. The remaining costs of step increases were offset by attrition.

CONCLUSIONS

SDHC employees work longer hours for fewer dollars (that don't go as far) compared to their counterparts in comparable districts.

SDHC is the only district that doesn't pay its instructional employees for holding advanced degrees.

The cost of HCTA's proposals for step movement and advanced degree supplements is negligible when measured against the slack in the General Fund's Unassigned Fund Balance.

The experience of other large urban districts suggests SDHC could increase its operating revenues every year by far more than is sufficient to cover the costs of SDHC's proposals.

Step increases are a "recurring increase" to employees' paychecks, but not to the district's budget, because their impacts are washed away by natural attrition.

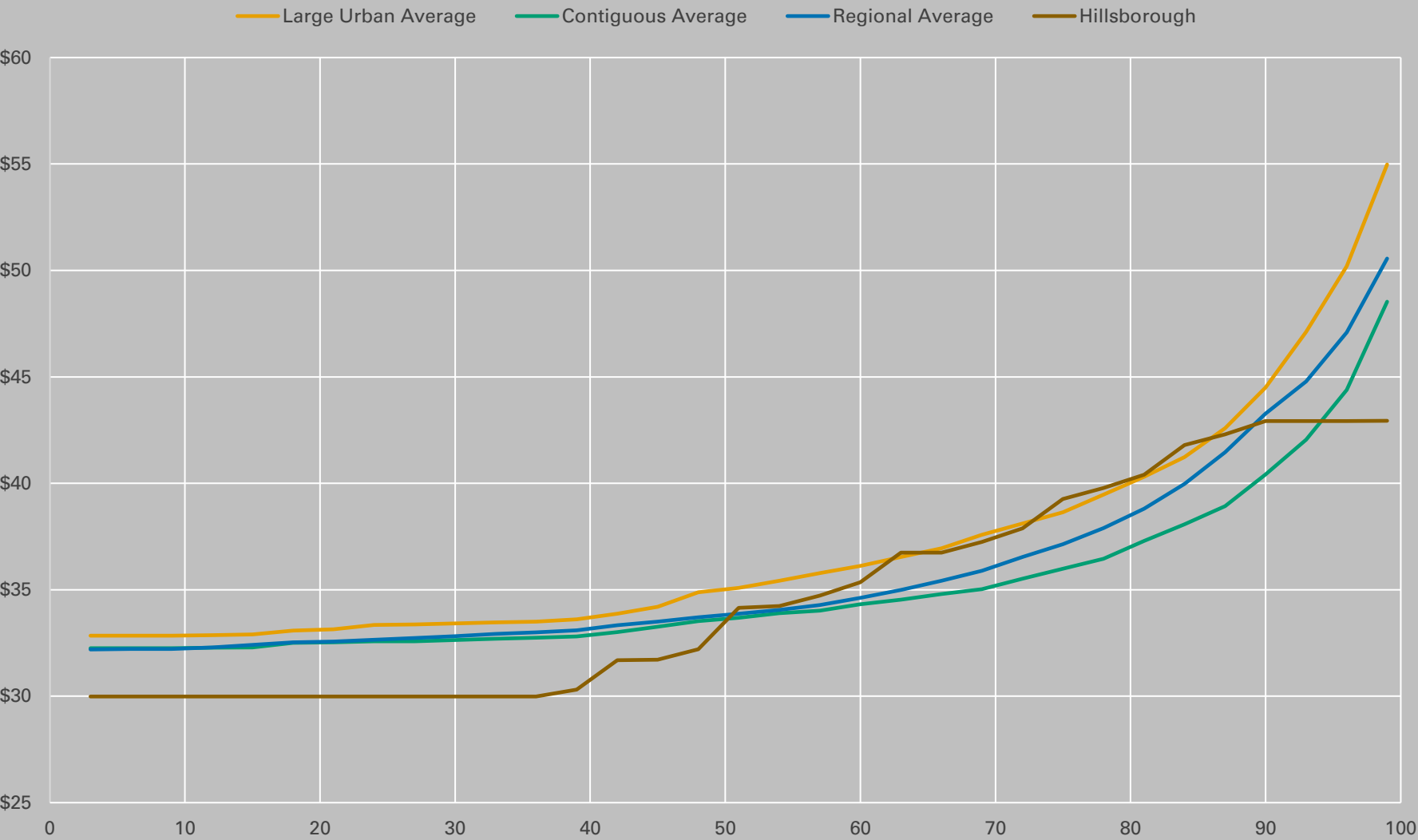
The Special Magistrate should recommend adoption of the Union's proposals.

INSTRUCTIONAL SALARY COMPARABLES

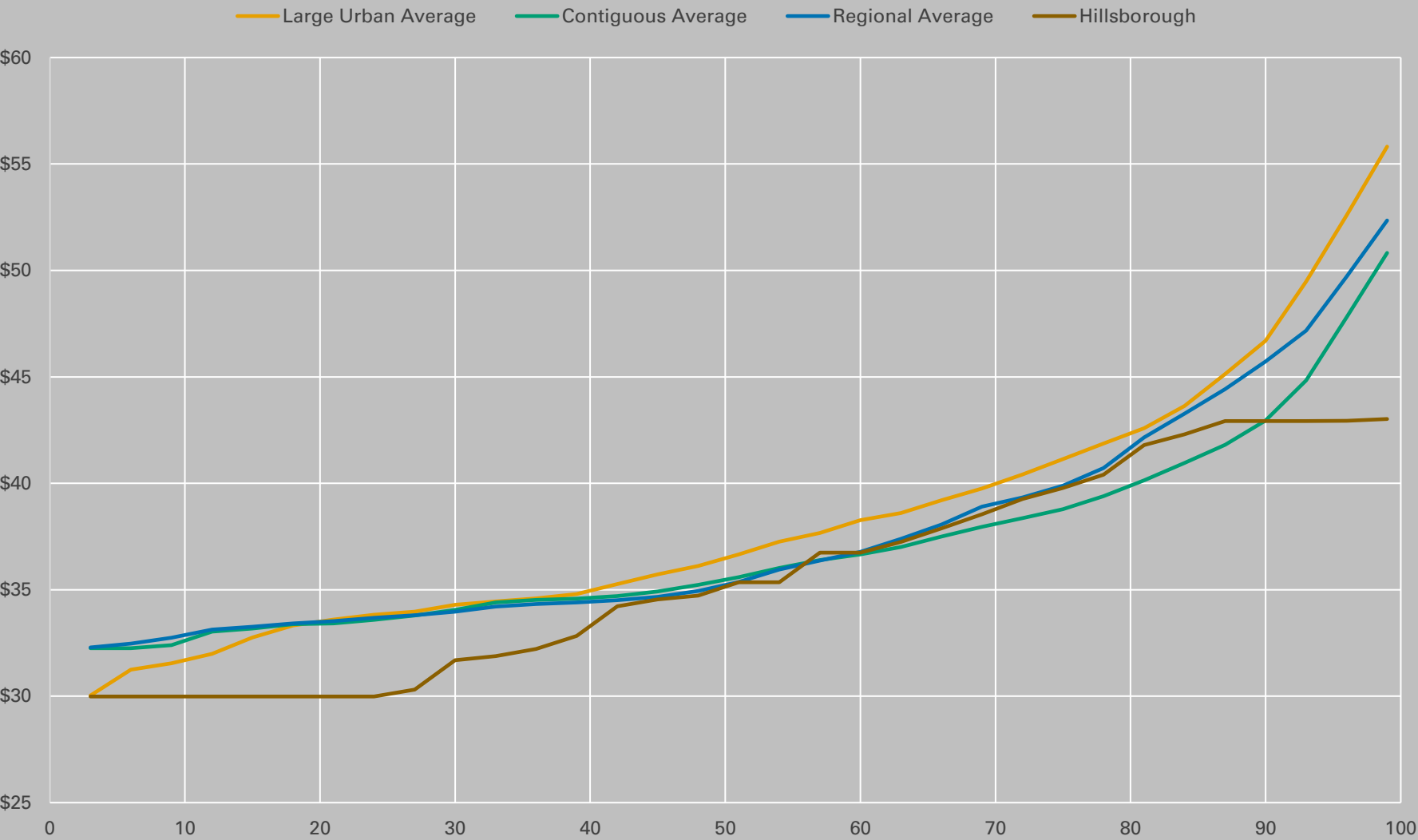
HOURLY RATE BY PERCENTILE – JOB FAMILIES CONSIDERED

- Classroom Teachers
- Non-Classroom Teachers
 - Academic Coaches
 - Audiologists
 - Guidance Counselors
 - Instructional Mentors
 - Media Specialists
 - Mental Health Clinicians
 - Migrant Advocates
 - Occupational/Physical Therapists
 - Psychologists
 - Resource Teachers
- Social Workers
- Speech-Language Pathologists/Diagnosticians

CLASSROOM TEACHERS – HOURLY RATE BY PERCENTILE



Non-Classroom Teachers – Hourly Rate by Percentile



ESP SALARY COMPARABLES

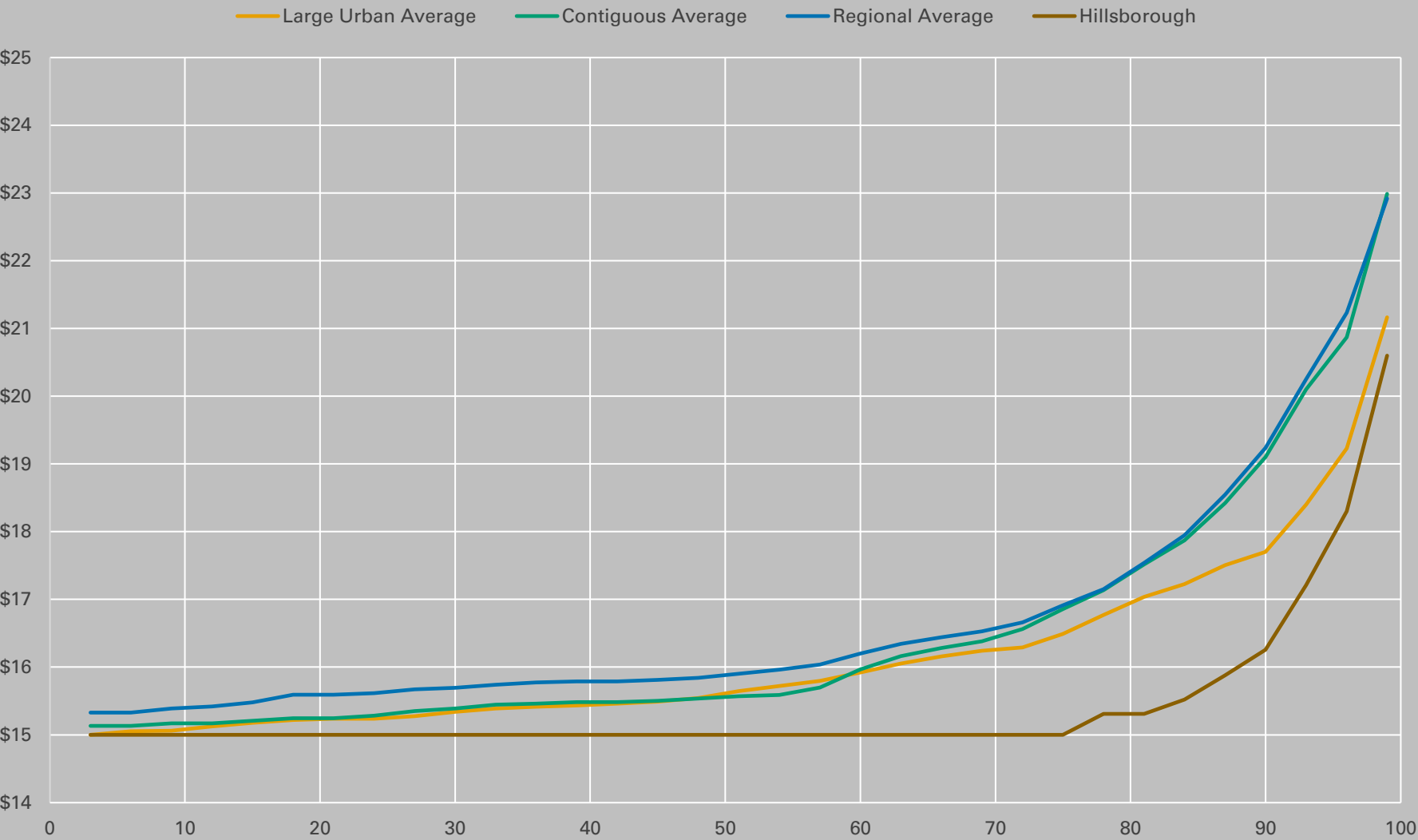
SOURCES

“Ch. 119 productions from comparator districts of lists of employees with compensation and related information

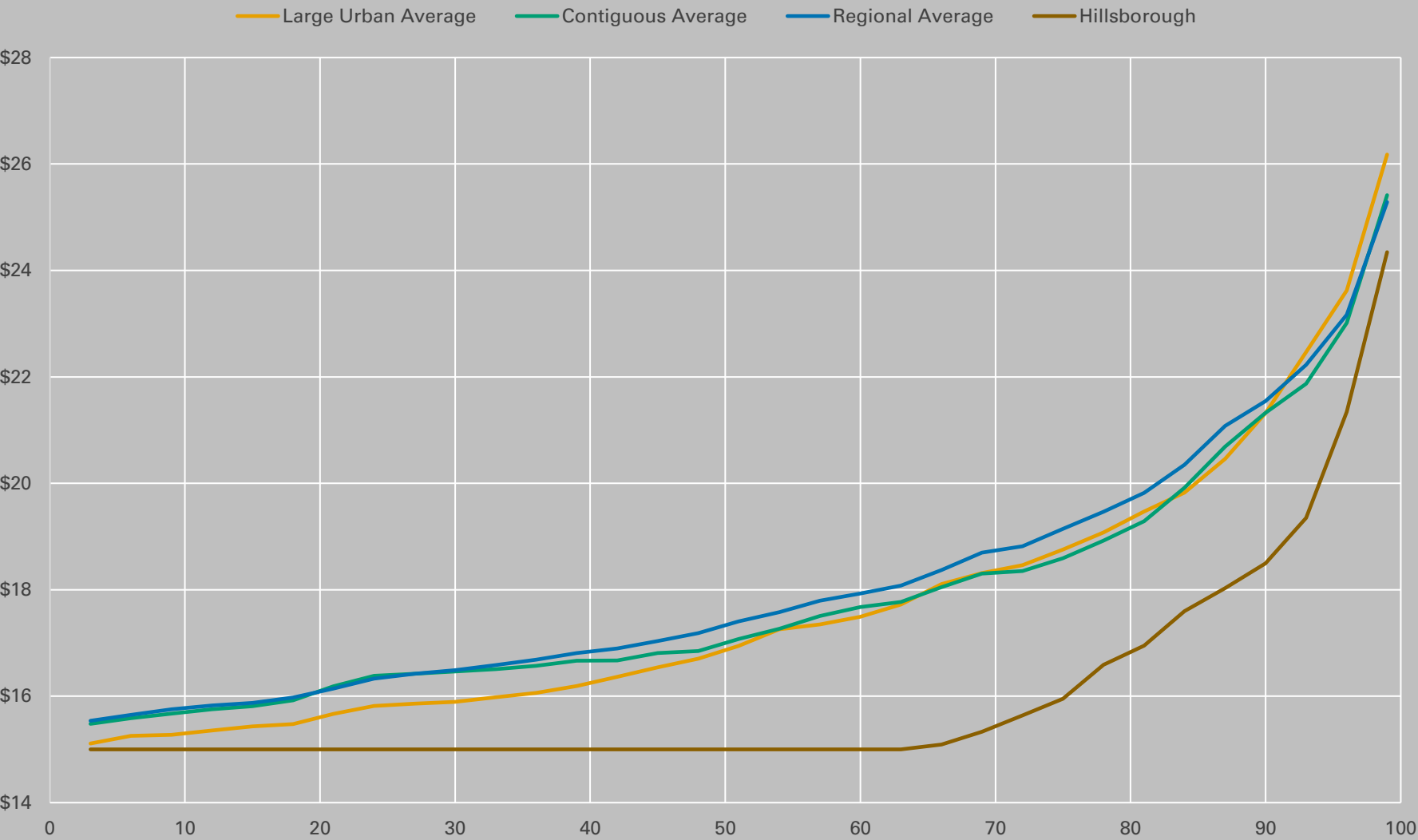
HOURLY RATE BY PERCENTILE – JOB FAMILIES CONSIDERED

- Paraprofessional/Aide (1898/1960)
 - Aides
 - Assistant Teachers
 - Kindergarten Assistants
 - Health Assistants
 - Paraprofessionals
- Secretarial/Clerical (969/1021)
 - Bookkeepers
 - Call Center Representatives
 - Clerks
 - Data Processors
 - Department Representatives
- Registrars
- Secretaries
- Nurse, Licensed Practical (153/153)
- Nurse, Registered (97/97)

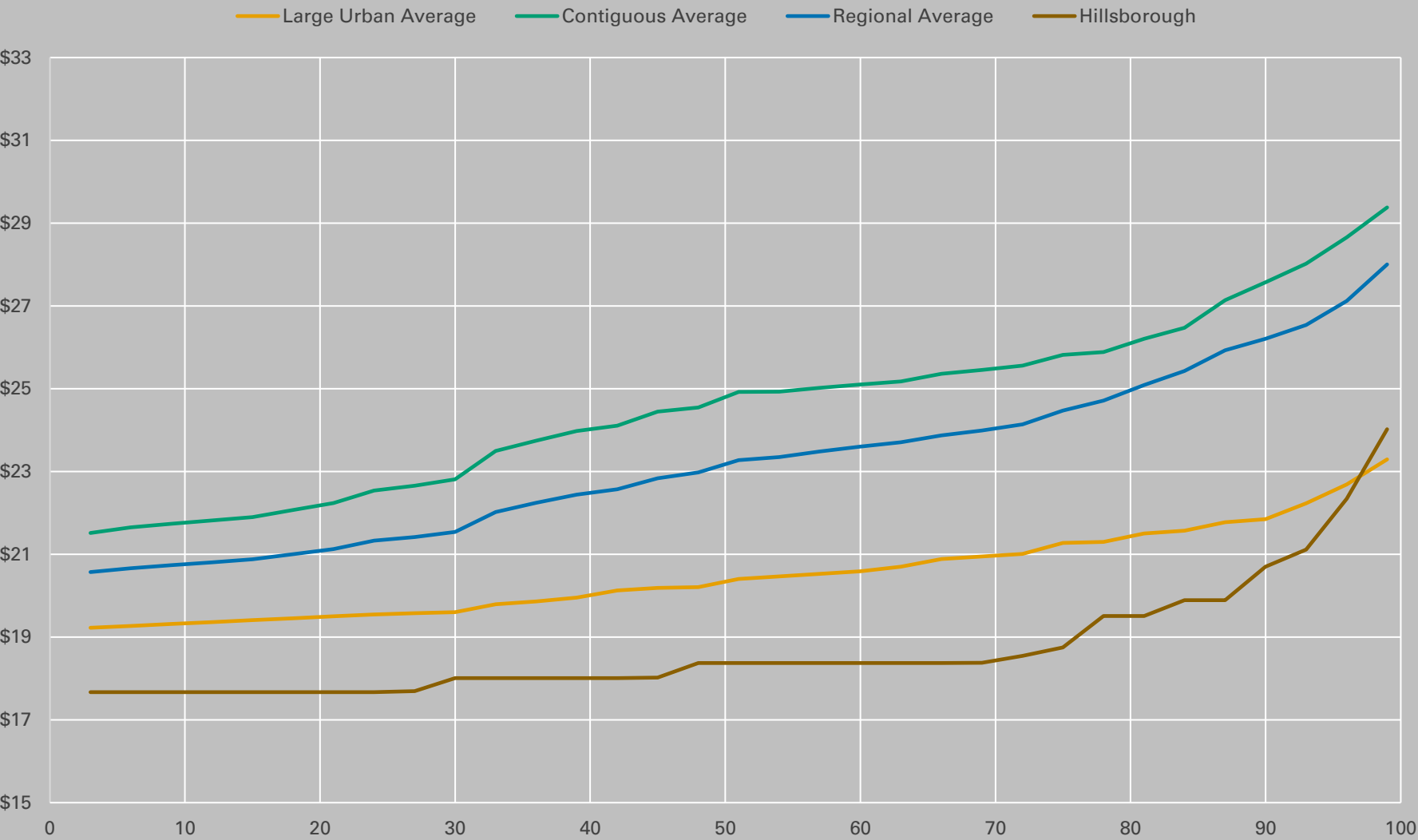
PARAPROFESSIONAL/AIDE – HOURLY RATE BY PERCENTILE



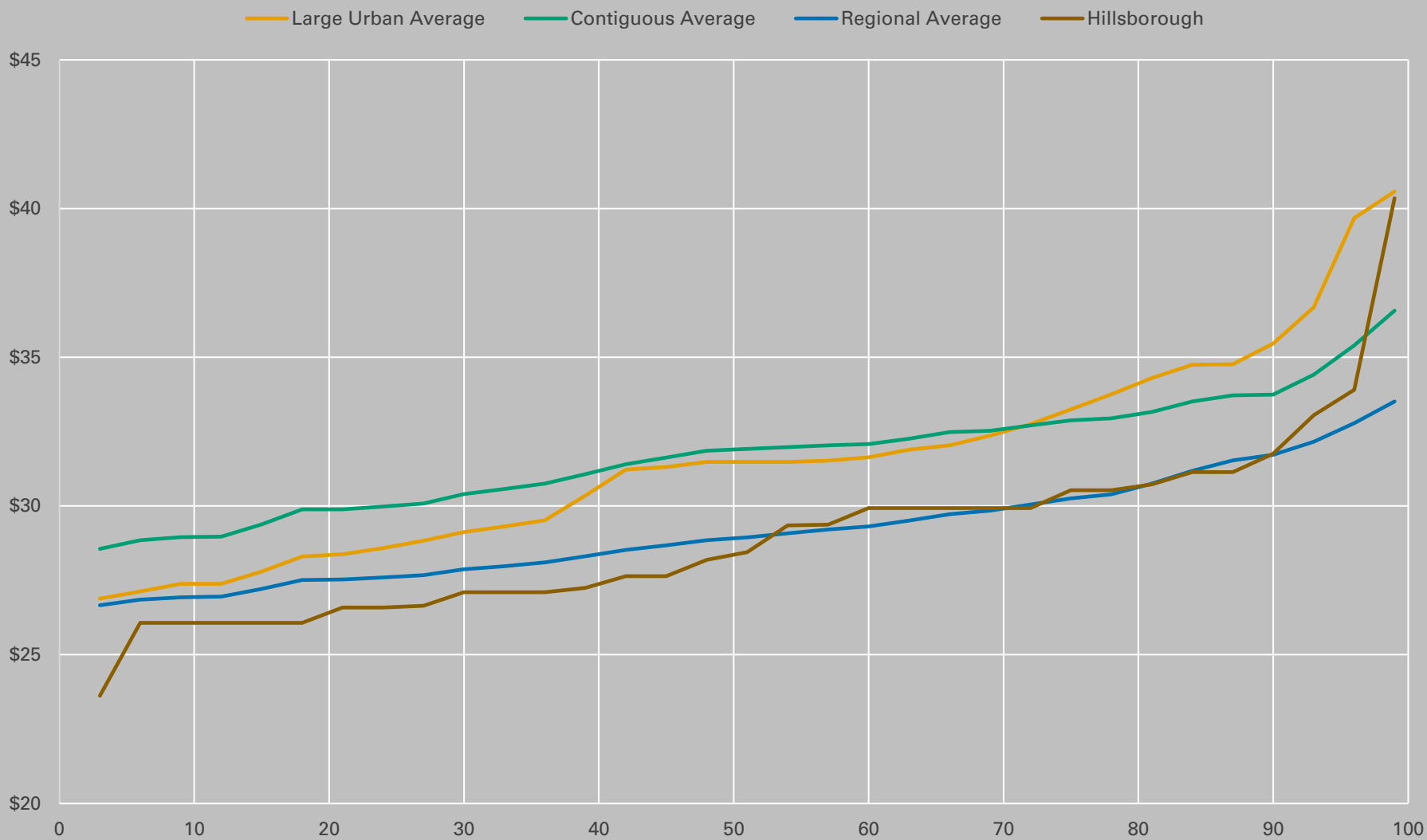
SECRETARIAL/CLERICAL – HOURLY RATE BY PERCENTILE



NURSE, LICENSED PRACTICAL – HOURLY RATE BY PERCENTILE



NURSE, REGISTERED – HOURLY RATE BY PERCENTILE



ABILITY TO PAY

TRANSFERS FROM THE GENERAL FUND TO CAPITAL PROJECTS FUNDS

| Year | Broward | Dade | Duval | Hillsborough | Orange | Palm Beach | Pinellas | Total |
|--------------|---------------------|--------------------|--------------------|--------------------|--------------------|---------------------|--------------------|---------------------|
| 2007-08 | | \$2,482,231 | \$267,796 | | | | | \$2,750,027 |
| 2008-09 | | | | \$847,869 | | \$1,899 | \$1,819,909 | \$2,669,678 |
| 2009-10 | \$250,000 | | | | | | | \$250,000 |
| 2010-11 | \$290,000 | | \$8,672 | | | | | \$298,672 |
| 2011-12 | \$1,912,686 | | \$911,813 | | | \$25,939 | \$977,356 | \$3,827,795 |
| 2012-13 | \$75,000 | | | | | \$287,557 | | \$362,557 |
| 2013-14 | \$2,763,039 | | | | | \$45,319 | | \$2,808,357 |
| 2014-15 | \$1,764,450 | \$959,306 | | | | \$75,302 | \$1,164,325 | \$3,963,383 |
| 2015-16 | | | | | | \$14,550,629 | | \$14,550,629 |
| 2016-17 | \$8,452 | | | | \$6,904,633 | \$91,545 | | \$7,004,630 |
| 2017-18 | | | | \$1,491,592 | \$2,700,000 | \$207,124 | | \$4,398,716 |
| 2018-19 | | | | | | \$30,000 | | \$30,000 |
| 2019-20 | \$2,650,000 | | \$284,318 | | | \$275,000 | | \$3,209,318 |
| 2020-21 | \$1,663,950 | | | | | | | \$1,663,950 |
| 2021-22 | \$30,000 | | | \$778,407 | | \$5,617 | | \$814,024 |
| Total | \$11,407,577 | \$3,441,537 | \$1,472,600 | \$3,117,868 | \$9,604,633 | \$15,595,931 | \$3,961,590 | \$48,601,736 |

TRANSFERS FROM CAPITAL PROJECTS FUNDS TO THE GENERAL FUND

| Year | Broward | Dade | Duval | Hillsborough | Orange | Palm Beach | Pinellas | Total |
|--------------|------------------------|------------------------|----------------------|----------------------|----------------------|------------------------|----------------------|------------------------|
| 2007-08 | \$98,406,214 | \$209,370,516 | \$32,868,582 | \$2,547,215 | \$39,863,012 | \$60,724,858 | \$13,744,951 | \$457,525,348 |
| 2008-09 | \$105,216,062 | \$189,543,821 | \$54,890,559 | \$2,486,041 | \$8,599,933 | \$61,325,216 | \$12,953,457 | \$435,015,089 |
| 2009-10 | \$80,050,740 | \$174,358,557 | \$33,749,793 | \$2,232,880 | \$3,930,908 | \$79,692,945 | \$12,295,564 | \$386,311,385 |
| 2010-11 | \$77,819,334 | \$153,544,848 | \$37,244,097 | \$2,022,086 | \$9,608,646 | \$80,571,069 | \$20,444,571 | \$381,254,651 |
| 2011-12 | \$79,069,904 | \$138,787,613 | \$27,355,255 | \$2,700,049 | \$11,680,848 | \$79,072,398 | \$22,654,277 | \$361,320,342 |
| 2012-13 | \$75,961,117 | \$137,929,697 | \$26,758,954 | \$3,182,870 | \$11,655,922 | \$83,171,586 | \$41,790,000 | \$380,450,146 |
| 2013-14 | \$67,707,424 | \$160,486,168 | \$27,816,664 | \$5,756,614 | \$4,135,107 | \$88,680,759 | \$47,054,952 | \$401,637,689 |
| 2014-15 | \$64,190,407 | \$162,067,776 | \$27,690,367 | \$11,856,173 | \$7,204,905 | \$91,341,538 | \$35,967,373 | \$400,318,539 |
| 2015-16 | \$75,475,575 | \$154,329,605 | \$29,116,913 | \$44,137,306 | \$4,731,503 | \$89,434,470 | \$35,921,548 | \$433,146,920 |
| 2016-17 | \$84,392,316 | \$146,815,360 | \$27,840,370 | \$43,447,432 | \$6,835,381 | \$90,260,468 | \$34,261,939 | \$433,853,265 |
| 2017-18 | \$93,460,039 | \$135,445,593 | \$26,721,613 | \$34,302,576 | \$5,234,148 | \$89,129,996 | \$31,472,371 | \$415,766,335 |
| 2018-19 | \$118,585,351 | \$177,555,960 | \$34,790,154 | \$51,295,513 | \$9,784,120 | \$89,268,698 | \$35,649,364 | \$516,929,160 |
| 2019-20 | \$120,076,981 | \$179,051,300 | \$36,697,935 | \$53,342,991 | \$27,493,246 | \$90,518,943 | \$39,541,760 | \$546,723,156 |
| 2020-21 | \$126,697,633 | \$201,439,568 | \$33,919,081 | \$24,812,953 | \$38,889,571 | \$101,108,811 | \$41,441,960 | \$568,309,577 |
| 2021-22 | \$133,407,699 | \$202,077,867 | \$33,280,824 | \$38,922,319 | \$34,620,746 | \$133,399,447 | \$41,148,088 | \$616,856,990 |
| Total | \$1,400,516,796 | \$2,522,804,248 | \$490,741,160 | \$323,045,018 | \$224,267,995 | \$1,307,701,200 | \$466,342,175 | \$6,735,418,592 |

USE OF FEDERAL (SPECIAL REVENUE) FUNDS

OVERVIEW OF SPECIAL REVENUE FUNDS

410 – Food Services (e.g., National School Lunch Act)

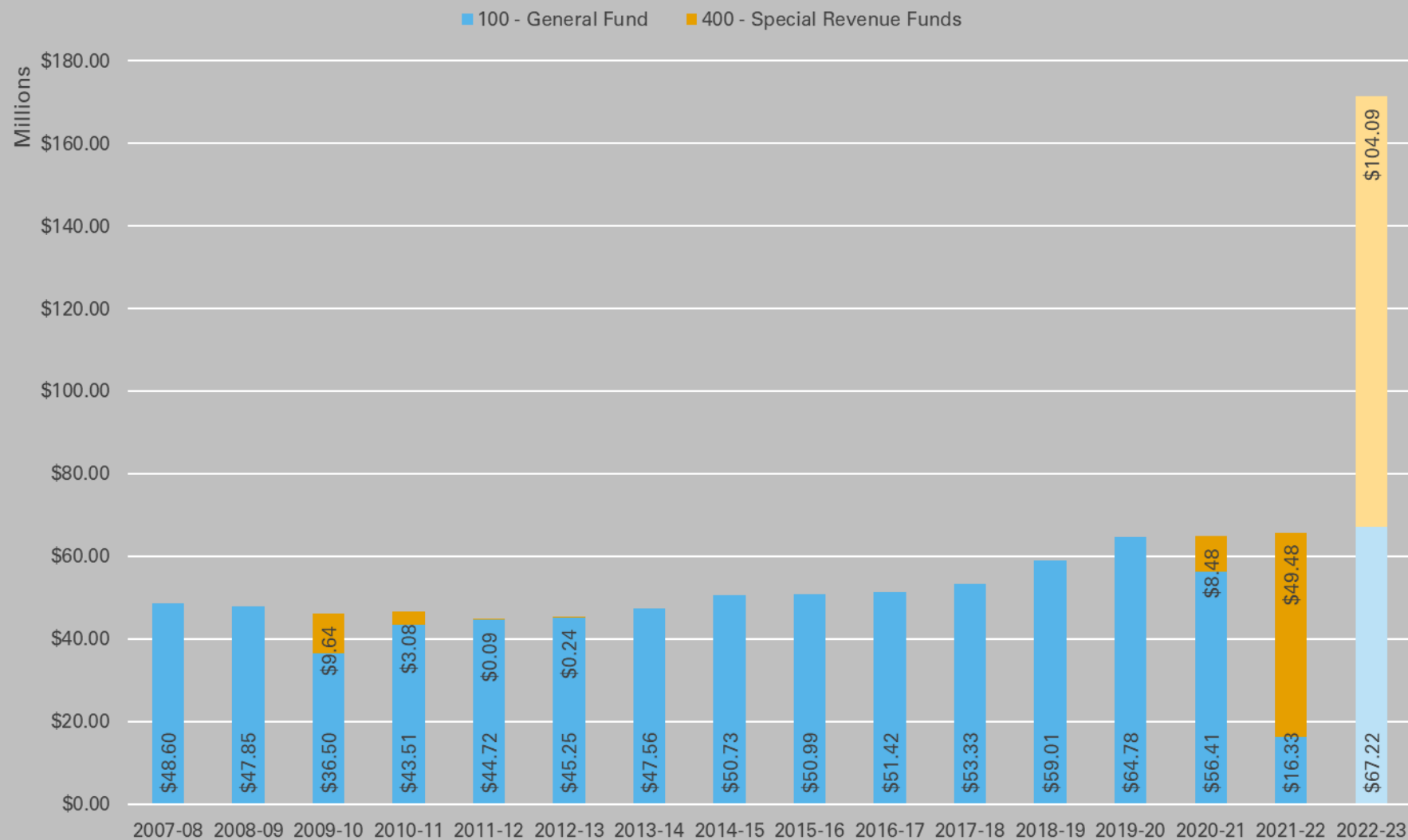
420 – Other Federal Programs (e.g., ESEA, IDEA)

43X – Great Recession-era programs (State Fiscal Stabilization Fund, American Recovery and Reinvestment Act, Race to the Top, Education Jobs Act)

44X – Pandemic-era programs (CARES/ESSER I, CRRSA/ESSER II, ARPA/ESSER III)

490 – Miscellaneous Special Revenue Funds

EXPENDITURES ON STUDENT SUPPORT SERVICES (6100), SALARIES (100)



EXPENDITURES ON STUDENT SUPPORT SERVICES (6100), BENEFITS (200)

