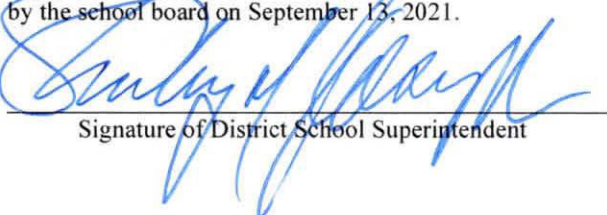


**FLORIDA DEPARTMENT OF EDUCATION
REPORT OF FINANCIAL DATA TO THE
COMMISSIONER OF EDUCATION (ESE 348)
DISTRICT SCHOOL BOARD OF MADISON COUNTY
For the Fiscal Year Ended June 30, 2021**

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

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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 13, 2021.


Signature of District School Superintendent


Signature Date

DISTRICT SCHOOL BOARD OF MADISON 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	
Reserve Officers Training Corps (ROTC)	3191	
Miscellaneous Federal Direct	3199	1,719.07
Total Federal Direct	3100	1,719.07
<i>Federal Through State and Local:</i>		
Medicaid	3202	76,657.32
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	76,657.32
<i>State:</i>		
Florida Education Finance Program (FEFP)	3310	13,149,752.00
Workforce Development	3315	73,087.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentives	3317	
Adults with Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	1,585.62
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	
State Forest Funds	3342	938.89
State License Tax	3343	24,922.49
District Discretionary Lottery Funds	3344	
<i>Categorical Programs:</i>		
Class Size Reduction Operating Funds	3355	2,468,111.00
Florida School Recognition Funds	3361	
Voluntary Prekindergarten Program	3371	110,007.78
Preschool Projects	3372	
<i>Other State:</i>		
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	7,005.00
Total State	3300	15,835,409.78
<i>Local:</i>		
District School Taxes	3411	3,572,801.91
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	
Interest on Investments	3431	7,505.40
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	130,558.93
Interest Income - Leases	3445	
<i>Student Fees:</i>		
Adult General Education Course Fees	3461	840.00
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	1,505.00
<i>Other Fees:</i>		
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	
Other Schools, Courses and Classes Fees	3479	
<i>Miscellaneous Local:</i>		
Bus Fees	3491	130,520.00
Transportation Services Rendered for School Activities	3492	9,248.58
Sale of Junk	3493	21,785.11
Receipt of Federal Indirect Cost Rate	3494	139,959.49
Other Miscellaneous Local Sources	3495	119,735.97
Refunds of Prior Year's Expenditures	3497	19,973.15
Collections for Lost, Damaged and Sold Textbooks	3498	
Receipt of Food Service Indirect Costs	3499	50,892.34
Total Local	3400	4,205,325.88
Total Revenues	3000	20,119,112.05

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

Exhibit K-1

DOE Page 2

Fund 100

[illegible]

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

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	
Loss Recoveries	3740	105.19
Transfers In:		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	604,898.23
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	604,898.23
Transfers Out: (Function 9700)		
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		605,003.42
Net Change In Fund Balance		235,810.38
Fund Balance, July 1, 2020	2800	3,064,788.94
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	479,529.45
Committed Fund Balance	2730	
Assigned Fund Balance	2740	1,300,000.00
Unassigned Fund Balance	2750	1,521,069.87
Total Fund Balances, June 30, 2021	2700	3,300,599.32

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

For the Fiscal Year Ended June 30, 2021

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	692,535.60
School Breakfast Reimbursement	3262	207,497.38
Afterschool Snack Reimbursement	3263	1,123.20
Child Care Food Program	3264	
USDA-Donated Commodities	3265	93,752.74
Cash in Lieu of Donated Foods	3266	
Summer Food Service Program	3267	14,201.63
Fresh Fruit and Vegetable Program	3268	67,834.13
Other Food Services	3269	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	82,749.83
Total Federal Through State and Local	3200	1,159,694.51
<i>State:</i>		
School Breakfast Supplement	3337	8,764.00
School Lunch Supplement	3338	10,398.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	19,162.00
<i>Local:</i>		
Interest on Investments	3431	177.72
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	15,600.00
Student Lunches	3451	26,733.57
Student Breakfasts	3452	14,185.24
Adult Breakfasts/Lunches	3453	3,142.75
Student and Adult á la Carte Fees	3454	5,200.95
Student Snacks	3455	
Other Food Sales	3456	
Other Miscellaneous Local Sources	3495	2,393.40
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	67,433.63
Total Revenues	3000	1,246,290.14

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

For the Fiscal Year Ended June 30, 2021

Exhibit K-2
FDOE Page 5
Fund 410

EXPENDITURES (Functions 7600/9300)	Account Number	
Salaries	100	484,023.63
Employee Benefits	200	229,471.20
Purchased Services	300	23,275.14
Energy Services	400	2,147.57
Materials and Supplies	500	557,358.09
Capital Outlay	600	5,026.66
Other	700	52,889.11
Other Capital Outlay (Function 9300)	600	
Total Expenditures		1,354,191.40
Excess (Deficiency) of Revenues Over Expenditures		(107,901.26)
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		(107,901.26)
Fund Balance, July 1, 2020	2800	351,721.81
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	139,093.60
Restricted Fund Balance	2720	104,726.95
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2021	2700	243,820.55

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

For the Fiscal Year Ended June 30, 2021

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	100,678.00
Total Federal Direct	3100	100,678.00
<i>Federal Through State and Local:</i>		
Career and Technical Education	3201	63,180.58
Medicaid	3202	
Individuals with Disabilities Education Act (IDEA)	3230	869,544.03
<i>Workforce Innovation and Opportunity Act:</i>		
Adult General Education	3221	46,025.47
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	1,677,170.06
Teacher and Principal Training and Recruiting - Title II, Part A	3225	73,613.54
Math and Science Partnerships - Title II, Part B	3226	
Language Instruction - Title III	3241	
Twenty-First Century Schools - Title IV	3242	
Federal Through Local	3280	
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	162,156.99
Total Federal Through State and Local	3200	2,891,690.67
<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	2,992,368.67

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	1,189,947.08	380,287.06	187,781.34		77,436.41	20,161.80		1,855,613.69
Student Support Services	6100	184,207.72	55,806.57	30,652.31		3,603.24			274,269.84
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	341,510.44	98,112.57	8,870.30		2,819.00	408.00		451,720.31
Instructional Staff Training Services	6400	34,725.00	2,964.86	18,216.15		1,776.83		14,722.20	72,405.04
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200	5,665.66	1,371.22	2,152.20				158,401.09	167,590.17
School Administration	7300	41,158.26	10,666.14						51,824.40
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				1,014.28				1,014.28
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						117,930.94		117,930.94
Total Expenditures		1,797,214.16	549,208.42	247,672.30	1,014.28	85,635.48	138,500.74	173,123.29	2,992,368.67
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 MADISON 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, 2021

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	847222.13	191524.73	144805.44				1,183,552.30
Education Stabilization Funds - Workforce	3272							0.00
Education Stabilization Funds - VPK	3273							0.00
Miscellaneous Federal Through State	3299							0.00
Total Federal Through State and Local	3200	847,222.13	191,524.73	144,805.44	0.00	0.00	0.00	1,183,552.30
<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	847,222.13	191,524.73	144,805.44	0.00	0.00	0.00	1,183,552.30

DISTRICT SCHOOL BOARD OF MADISON 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, 2021

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	247,546.41	81,904.90	337,626.28		80,017.75	49,479.75		796,575.09
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							17,083.20	17,083.20
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	1,569.11	388.98						1,958.09
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						31,605.75		31,605.75
Total Expenditures		249,115.52	82,293.88	337,626.28	0.00	80,017.75	81,085.50	17,083.20	847,222.13
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, 2020	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, 2021	2700								0.00

DISTRICT SCHOOL BOARD OF MADISON 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, 2021

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			66,868.36		25,392.27	32,573.66		124,834.29
Student Support Services	6100			21,427.50					21,427.50
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400	10,697.60	3,407.07						14,104.67
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					1,688.92	3,599.85		5,288.77
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						25,869.50		25,869.50
Total Expenditures		10,697.60	3,407.07	88,295.86	0.00	27,081.19	62,043.01	0.00	191,524.73
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, 2020	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, 2021	2700	0.00							

DISTRICT SCHOOL BOARD OF MADISON 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
FDOE Page 11
Fund 443

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
Current:									
Instruction	5000			112,799.22		6,721.14	17,744.92		137,265.28
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							4,524.82	4,524.82
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	1,329.38	337.76			1,348.20			3,015.34
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		1,329.38	337.76	112,799.22	0.00	8,069.34	17,744.92	4,524.82	144,805.44
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 MADISON 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, 2021

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, 2020	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, 2021	2700	0.00							

DISTRICT SCHOOL BOARD OF MADISON 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, 2021

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								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, 2020	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, 2021	2700	0.00							

DISTRICT SCHOOL BOARD OF MADISON 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, 2021

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								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, 2020	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, 2021	2700	0.00							

DISTRICT SCHOOL BOARD OF MADISON COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - MISCELLANEOUS
For the Fiscal Year Ended June 30, 2021

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								
Total Local	3400		0.00						
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 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								
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			0.00						
Fund Balance, July 1, 2020	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, 2021	2700		0.00						

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

Exhibit K-6
FDOE Page 16
Funds 200

REVENUES	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Sections 1011.14 and 1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Totals
<i>Federal:</i>									
Miscellaneous Federal Direct	3199		113,917.68						113,917.68
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		217,000.00						217,000.00
Other Miscellaneous State Revenues	3399								0.00
Total State Sources	3300	0.00	217,000.00	0.00	0.00	0.00	0.00	0.00	217,000.00
<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		493.84						493.84
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	493.84	0.00	0.00	0.00	0.00	0.00	493.84
Total Revenues	3000	0.00	331,411.52	0.00	0.00	0.00	0.00	0.00	331,411.52
EXPENDITURES									
<i>Debt Service (Function 9200)</i>									
Redemption of Principal	710		151,508.00						151,508.00
Interest	720		69,277.12						69,277.12
Dues and Fees	730		825.00						825.00
Other Debt Service	791								0.00
Total Expenditures		0.00	221,610.12	0.00	0.00	0.00	0.00	0.00	221,610.12
Excess (Deficiency) of Revenues Over Expenditures		0.00	109,801.40	0.00	0.00	0.00	0.00	0.00	109,801.40
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Sections 1011.14 and 1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Totals
Issuance of Bonds	3710								0.00
Premium on Sale of Bonds	3791								0.00
Discount on Sale of Bonds (Function 9299)	891								0.00
Proceeds of Lease-Purchase Agreements	3750								0.00
Premium on Lease-Purchase Agreements	3793								0.00
Discount on Lease-Purchase Agreements (Function 9299)	893								0.00
Loans	3720								0.00
Proceeds of Forward Supply Contract	3760								0.00
Face Value of Refunding Bonds	3715								0.00
Premium on Refunding Bonds	3792								0.00
Discount on Refunding Bonds (Function 9299)	892								0.00
Payments to Refunded Bonds Escrow Agent (Function 9299)	761								0.00
Refunding Lease-Purchase Agreements	3755								0.00
Premium on Refunding Lease-Purchase Agreements	3794								0.00
Discount on Refunding Lease-Purchase Agmnts (Function 9299)	894								0.00
Payments to Refunded Lease-Purchase Escrow Agent (Function 9299)	762								0.00
<i>Transfers In:</i>									
From General Fund	3610								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
From Enterprise Funds	3690								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								0.00
To Capital Projects Funds	930								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	0.00	0.00	0.00
Net Change in Fund Balances		0.00	109,801.40	0.00	0.00	0.00	0.00	0.00	109,801.40
Fund Balance, July 1, 2020	2800		18,019.47						18,019.47
Adjustments to Fund Balances	2891								0.00
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								0.00
Restricted Fund Balance	2720		127,820.87						127,820.87
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	127,820.87	0.00	0.00	0.00	0.00	0.00	127,820.87

REVENUES	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 1011.14 and 1011.15, F.S., Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Program (CO&DS) 360	Nonvoted Capital Improvement Section 1011.71(2), F.S. 370	Voted Capital Improvement Fund 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Totals
Federal:												
Miscellaneous Federal Direct	3199											0.00
Miscellaneous Federal Through State	3299											0.00
State:												
CO&DS Distributed	3321						104,122.38					104,122.38
Interest on Undistributed CO&DS	3325						1,755.03					1,755.03
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				259,344.00							259,344.00
Other Miscellaneous State Revenues	3399									92,000.00		92,000.00
Total State Sources	3300	0.00	0.00	0.00	259,344.00	0.00	105,877.41	0.00	0.00	92,000.00	0.00	457,221.41
Local:												
District Local Capital Improvement Tax	3413							1,187,719.31				1,187,719.31
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				211.86		789.85	7.90				1,009.61
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	211.86	0.00	789.85	1,187,727.21	0.00	0.00	0.00	1,188,728.92
Total Revenues	3000	0.00	0.00	0.00	259,555.86	0.00	106,667.26	1,187,727.21	0.00	92,000.00	0.00	1,645,950.33
EXPENDITURES												
Capital Outlay: (Function 7400)												
Library Books	610											0.00
Audiovisual Materials	620											0.00
Buildings and Fixed Equipment	630											0.00
Furniture, Fixtures and Equipment	640							64,999.89				64,999.89
Motor Vehicles (Including Buses)	650											0.00
Land	660											0.00
Improvements Other Than Buildings	670							12,000.00				12,000.00
Remodeling and Renovations	680						4,584.92	355,246.23				359,831.15
Computer Software	690							19,217.00				19,217.00
Charter School Local Capital Improvement	793											0.00
Charter School Capital Outlay Sales Tax	795											0.00
Debt Service: (Function 9200)												
Redemption of Principal	710							525,748.57				525,748.57
Interest	720							28,663.70				28,663.70
Dues and Fees	730						116.93					116.93
Other Debt Service	791											0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	4,701.85	1,005,875.39	0.00	0.00	0.00	1,010,577.24
Excess (Deficiency) of Revenues Over Expenditures		0.00	0.00	0.00	259,555.86	0.00	101,965.41	181,851.82	0.00	92,000.00	0.00	635,373.09

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											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				(259,344.00)			(345,554.23)				(604,898.23)
To Debt Service Funds	920											0.00
To Special Revenue Funds	940											0.00
Interfund	950											0.00
To Permanent Funds	960											0.00
To Internal Service Funds	970											0.00
To Enterprise Funds	990											0.00
Total Transfers Out	9700	0.00	0.00	0.00	(259,344.00)	0.00	0.00	(345,554.23)	0.00	0.00	0.00	(604,898.23)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	(259,344.00)	0.00	0.00	(345,554.23)	0.00	0.00	0.00	(604,898.23)
Net Change in Fund Balances		0.00	0.00	0.00	211.86	0.00	101,965.41	(163,702.41)	0.00	92,000.00	0.00	30,474.86
Fund Balance, July 1, 2020	2800		94.88		40,939.76		413,343.78	1,042,732.31		50,999.35		1,548,110.08
Adjustments to Fund Balances	2891									(50,000.00)		(50,000.00)
Ending Fund Balance:												
Nonspendable Fund Balance	2710											0.00
Restricted Fund Balance	2720		94.88		41,151.62		515,309.19	879,029.90		92,999.35		1,528,584.94
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	94.88	0.00	41,151.62	0.00	515,309.19	879,029.90	0.00	92,999.35	0.00	1,528,584.94

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

Exhibit K-8
FDOE Page 19
Fund 000

REVENUES	Account Number								
Federal Direct	3100								
Federal Through State and Local	3200								
State Sources	3300								
Local Sources	3400								
Total Revenues	3000	0.00							
EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
Current:									
Instruction	5000								0.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Debt Service: (Function 9200)									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over Expenditures									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	0.00							
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700	0.00							
Total Other Financing Sources (Uses)		0.00							
Net Change in Fund Balance		0.00							
Fund Balance, July 1, 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							

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, 2020	2880								0.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2021	2780								0.00

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								0.00
Other Operating Revenues	3489								0.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPERATING EXPENSES (Function 9900)									
Salaries	100								0.00
Employee Benefits	200								0.00
Purchased Services	300								0.00
Energy Services	400								0.00
Materials and Supplies	500								0.00
Capital Outlay	600								0.00
Other	700								0.00
Depreciation and Amortization Expense	780								0.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431								0.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFERS and CHANGES IN NET POSITION									
Transfers In:									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Enterprise Funds	3690								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Enterprise Funds	990								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, July 1, 2020	2880								0.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2021	2780								0.00

DISTRICT SCHOOL BOARD OF MADISON 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	232,689.86	374,536.62	393,964.93	213,261.55
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		232,689.86	374,536.62	393,964.93	213,261.55
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	232,689.86	374,536.62	393,964.93	213,261.55
Due to Budgetary Funds	2161				0.00
Total Liabilities		232,689.86	374,536.62	393,964.93	213,261.55
NET POSITION					
Restricted for:					
Other purposes					
Individuals, organizations and other governments					
Total Net Position	2785	0.00			0.00

DISTRICT SCHOOL BOARD OF MADISON COUNTY
SCHEDULE OF LONG-TERM LIABILITIES
June 30, 2021

	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	354,931.47		11,300.01	
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	911,716.00		911,716.00				
Lease-Purchase Agreements Payable								
Certificates of Participation (COPS) Payable	2341			0.00				
Qualified Zone Academy Bonds (QZAB) Payable	2342			0.00				
Qualified School Construction Bonds (QSCB) Payable	2343	1,190,000.00		1,190,000.00	151,508.00	198,333.33	69,277.12	
Build America Bonds (BAB) Payable	2344			0.00				
Other Lease-Purchase Agreements Payable	2349			0.00	525,748.57		28,663.70	
Total Lease-Purchase Agreements Payable	2340	1,190,000.00	0.00	1,190,000.00	677,256.57	198,333.33	97,940.82	0.00
Estimated Liability for Long-Term Claims	2350			0.00				
Net Other Postemployment Benefits Obligation	2360	1,023,511.00		1,023,511.00				
Net Pension Liability	2365	14,914,454.00		14,914,454.00				
Estimated PECO Advance Payable	2370			0.00				
Other Long-Term Liabilities	2380			0.00				
Derivative Instrument	2390			0.00				
Total Long-term Liabilities		18,039,681.00	0.00	18,039,681.00	1,032,188.04	198,333.33	109,240.83	0.00

[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 MADISON 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	149,822.18		2,468,111.00	2,617,933.18		0.00
Excellent Teaching Program (3363)	90570						0.00
Florida Digital Classrooms (FEFP Earmark)	98250			100,604.00	100,604.00		0.00
Florida School Recognition Funds (3361)	92040	993.19					993.19
Instructional Materials (FEFP Earmark) [2]	90880	2,400.17		195,476.00	111,416.37		86,459.80
Library Media (FEFP Earmark) [2]	90881	18,141.96		11,326.00	15,676.06		13,791.90
Mental Health Assistance (FEFP Earmark)	90280	12,135.00		179,928.00	116,073.07		75,989.93
Preschool Projects (3372)	97950						0.00
Research-Based Reading Instruction (FEFP Earmark) [3]	90800	28,931.08		206,414.00	201,023.40		34,321.68
Safe Schools (FEFP Earmark) [4]	90803			371,558.00	371,558.00		0.00
Student Transportation (FEFP Earmark)	90830			530,890.00	530,890.00		0.00
Supplemental Academic Instruction (FEFP Earmark) [3]	91280	240,482.42		643,243.00	883,725.42		0.00
Teachers Classroom Supply Assistance (FEFP Earmark)	97580			46,766.00	46,766.00		0.00
Voluntary Prekindergarten - School Year Program (3371)	96440			110,007.78	110,007.78		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 MADISON COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES

For the Fiscal Year Ended June 30, 2021

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	159,416.12	37.50			159,453.62
Public Utility Services Other than Energy - Functions 7900 & 8100	380	159,416.12				159,416.12
Natural Gas - All Functions	411	43,374.82				43,374.82
Natural Gas - Functions 7900 & 8100	411	43,374.82				43,374.82
Bottled Gas - All Functions	421	6,767.03				6,767.03
Bottled Gas - Functions 7900 & 8100	421	6,767.03				6,767.03
Electricity - All Functions	430	542,654.21				542,654.21
Electricity - Functions 7900 & 8100	430	542,654.21				542,654.21
Heating Oil - All Functions	440					0.00
Heating Oil - Functions 7900 & 8100	440					0.00
Gasoline - All Functions	450	14,661.40	2,147.57	1,014.28		17,823.25
Gasoline - Functions 7900 & 8100	450	3,691.48				3,691.48
Diesel Fuel - All Functions	460	99,745.84				99,745.84
Diesel Fuel - Functions 7900 & 8100	460					0.00
Other Energy Services - All Functions	490					0.00
Other Energy Services - Functions 7900 & 8100	490					0.00
Subtotal - Functions 7900 & 8100		755,903.66	0.00	0.00	0.00	755,903.66
Total - All Functions		866,619.42	2,185.07	1,014.28	0.00	869,818.77
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION: (Function 7800 only)						
Compressed Natural Gas	412					0.00
Liquefied Petroleum Gas	422					0.00
Gasoline	450	10,840.67		1,014.28		11,854.95
Diesel Fuel	460	99,745.84				99,745.84
Oil and Grease	540					0.00
Total		110,586.51		1,014.28	0.00	111,600.79

	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 MADISON COUNTY
SCHEDULE OF SELECTED SUBOBJECT 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	6,735.55	3,516.90			10,252.45
Technology-Related Repairs and Maintenance	359					0.00
Technology-Related Rentals	369	53,444.01	123,299.42	5,112.00		181,855.43
Telephone and Other Data Communication Services	379					0.00
Other Technology-Related Purchased Services	399					0.00
Technology-Related Materials and Supplies	5X9	740.24				740.24
Technology-Related Library Books	619					0.00
Noncapitalized Computer Hardware	644	15,069.75	20,569.80	81,633.67		117,273.22
Technology-Related Noncapitalized Fixtures and Equipment	649	357,785.76				357,785.76
Noncapitalized Software	692				19,217.00	19,217.00
Miscellaneous Technology-Related	799					0.00
Total		433,775.31	147,386.12	86,745.67	19,217.00	687,124.10

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	12,137.35	117,930.94	47,725.25		177,793.54
Technology-Related Capitalized Fixtures and Equipment	648	46,481.87			64,999.89	111,481.76
Capitalized Software	691					0.00
Total		58,619.22	117,930.94	47,725.25	64,999.89	289,275.30

* 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 MADISON COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2021

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
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					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	20,312.84
Food	570	390,969.57
Donated Foods	580	115,081.86

	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	3,167,356.63	746,704.23	140,559.83	4,054,620.69
Basic Programs 101, 102 and 103 (Function 5100)	140			664.83	664.83
Basic Programs 101, 102 and 103 (Function 5100)	750	36,187.19			36,187.19
Total Basic Program Salaries		3,203,543.82	746,704.23	141,224.66	4,091,472.71
Other Programs 130 (ESOL) (Function 5100)	120	13,567.62	3,198.57	602.10	17,368.29
Other Programs 130 (ESOL) (Function 5100)	140			2.85	2.85
Other Programs 130 (ESOL) (Function 5100)	750	155.01			155.01
Total Other Program Salaries		13,722.63	3,198.57	604.95	17,526.15
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	897,871.15			897,871.15
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140				0.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750	619.40			619.40
Total ESE Program Salaries		898,490.55	0.00	0.00	898,490.55
Career Program 300 (Function 5300)	120	153,311.96	13,419.00		166,730.96
Career Program 300 (Function 5300)	140				0.00
Career Program 300 (Function 5300)	750	1,883.75			1,883.75
Total Career Program Salaries		155,195.71	13,419.00	0.00	168,614.71
TOTAL		4,270,952.71	763,321.80	141,829.61	5,176,104.12

	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	22,124.89	1,103.42	12,652.98	35,881.29

	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	3,522,419.31	869,544.03	14,033.18	4,405,996.52
Total Direct Costs - Programs 111, 112, 113, 254 and 255 (Function 5000)	100 through 700	1,716,499.56	321,738.51		2,038,238.07
Student Support Services - Programs 111, 112, 113, 254 and 255 (Function 6100)	100 through 700	138,166.15	115,394.44	4,461.21	258,021.80
Instruction Staff Support Services - Programs 111, 112, 113, 254 and 255 (Functions 6200 through 6500)	100 through 700	236,194.97	379,851.73	2,936.59	618,983.29
Student Transportation Support Services - Programs 111, 112, 113, 254 and 255 (Function 7800)	100 through 700	266,313.00			266,313.00

CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES	Account Number	Student Transportation	Research-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 (Subobject 793)	Amount Withheld for Administration	Payments and Services on Behalf of Charter Schools	Total Amount
<i>Expenditures:</i>							
General Fund	100	4,042,901.91					4,042,901.91
Special Revenue Funds - Food Services	410						0.00
Special Revenue Funds - Other Federal Programs	420						0.00
Special Revenue Funds - Federal Education Stabilization Fund	440		293,179.81			2,367.47	295,547.28
Capital Projects Funds	3XX						0.00
Total Charter School Distributions		4,042,901.91	293,179.81	0.00	0.00	2,367.47	4,338,449.19

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

MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting)	Unexpended June 30, 2020	Earnings 2020-21	Expenditures 2020-21	Unexpended June 30, 2021
Earnings, Expenditures and Carryforward Amounts:		76,657.32	76,657.32	
<i>Expenditure Program or Activity:</i>				
Exceptional Student Education				
School Nurses and Health Care Services				
Occupational Therapy, Physical Therapy and Other Therapy Services				
ESE Professional and Technical Services				
Gifted Student Education				
Staff Training and Curriculum Development				
Medicaid Administration and Billing Services			76,657.32	
Student Services				
Consultants				
Other				
Total Expenditures			76,657.32	

GENERAL FUND BALANCE SHEET INFORMATION (This information is used in state reporting)	Fund Number	Amount
<i>Balance Sheet Amount, June 30, 2021</i>		
Total Assets and Deferred Outflows of Resources	100	3,799,379.52
Total Liabilities and Deferred Inflows of Resources	100	498,780.20

VOLUNTARY PREKINDERGARTEN PROGRAM [1] GENERAL FUND EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
Current:									
Prekindergarten	5500	128,487.92	42,663.44					560.44	171,711.80
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Debt Service: (Function 9200)									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		128,487.92	42,663.44	0.00	0.00	0.00	0.00	560.44	171,711.80

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

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)
101 K - 3 BASIC									0	
102 4 - 8 BASIC									0	
103 9 - 12 BASIC	662,583	179,133	84,614	27,237	8,017	21,592	912,363	296,024	2,191,563	
130 ESOL	687	186	107	34	10	27	1,134	375	2,560	
111 K - 3 ESE									0	
112 4 - 8 ESE									0	
113 9 - 12 ESE	245,494	66,371	29,477	9,489	2,793	7,522	318,622	103,767	783,535	
254 ESE SLV 4	7,580	2,049	702	226	67	179	7,819	2,483	21,105	
255 ESE SLV 5									0	
300 9 - 12 VOC	211,758	58,515	27,124	8,754	3,952	5,570	268,722	78,436	662,831	
401 ADLT LITRCY									0	
403 GED									0	
	1,128,102	306,254	142,024	45,740	14,839	34,890	1,508,660	481,085	3,661,594	0
Transportation							283,675	19,320		
Food Service							505	2,105		

SCHOOL INDIRECT COST IS COMPOSED OF THE FOLLOWING FUNCTIONS:										
6100-Student Support Services		190,470	6200-Instructional Media Services		87,340	6300-Instr. & Curriculum Development		103,511		
6400-Instructional Staff Training		19,695	6500-Instruction-Related Technology		43,755	7300-School Administration		404,621		
7400-Facilities Acquisition			7700-Central Services		6,667	7900-Operation of Plant		519,659		
8100-Maintenance of Plant		48,327	8200-Administrative Technology Services		84,614					

*Include Energy Services

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)
101 K - 3 BASIC	566,984	153,287	64,705	12,575	4,546	25,665	747,164	329,073	1,903,999	
102 4 - 8 BASIC	926,090	250,374	92,117	17,903	6,472	36,537	1,024,116	465,832	2,819,441	
103 9 - 12 BASIC									0	
130 ESOL	6,920	1,871	845	164	59	335	9,837	4,328	24,359	
111 K - 3 ESE	418,836	113,235	29,715	5,775	2,088	11,786	346,659	152,191	1,080,285	
112 4 - 8 ESE	469,723	126,992	32,916	6,397	2,313	13,056	389,528	168,957	1,209,882	
113 9 - 12 ESE									0	
254 ESE SLV 4									0	
255 ESE SLV 5									0	
300 9 - 12 VOC									0	
401 ADLT LITRCY									0	
403 GED									0	
	2,388,553	645,759	220,298	42,814	15,478	87,379	2,517,304	1,120,381	7,037,966	0
Transportation							605,019	43,375		
Food Service							1,895	4,726		

SCHOOL INDIRECT COST IS COMPOSED OF THE FOLLOWING FUNCTIONS:					
6100-Student Support Services	309,566	6200-Instructional Media Services	132,376	6300-Instr. & Curriculum Development	228,714
6400-Instructional Staff Training	55,176	6500-Instruction-Related Technology	105,516	7300-School Administration	486,134
7400-Facilities Acquisition		7700-Central Services	15,520	7900-Operation of Plant	866,981
8100-Maintenance of Plant	115,094	8200-Administrative Technology Services	202,227		

*Include Energy Services

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)
101 K - 3 BASIC	182,256	49,274	13,309	1,959	620	5,549	176,252	63,001	492,220	
102 4 - 8 BASIC	59,489	16,083	5,902	869	275	2,461	85,404	28,195	198,678	
103 9 - 12 BASIC									0	
130 ESOL									0	
111 K - 3 ESE	21,114	5,708	1,705	251	79	711	23,989	8,120	61,677	
112 4 - 8 ESE	15,273	4,129	1,494	220	70	623	21,647	7,138	50,594	
113 9 - 12 ESE									0	
254 ESE SLV 4									0	
255 ESE SLV 5									0	
300 9 - 12 VOC									0	
401 ADLT LITRCY									0	
403 GED									0	
	278,132	75,194	22,410	3,299	1,044	9,344	307,292	106,454	803,169	0
Transportation							60,428	472		
Food Service								4,332		

SCHOOL INDIRECT COST IS COMPOSED OF THE FOLLOWING FUNCTIONS:										
6100-Student Support Services	7,822	6200-Instructional Media Services	262	6300-Instr. & Curriculum Development		20,404				
6400-Instructional Staff Training	4,417	6500-Instruction-Related Technology	8,550	7300-School Administration		117,586				
7400-Facilities Acquisition		7700-Central Services	1,504	7900-Operation of Plant		120,897				
8100-Maintenance of Plant	7,995	8200-Administrative Technology Services	17,855							

*Include Energy Services

PROGRAM	DIRECT COSTS						INDIRECT COSTS		TOTAL PROGRAM COSTS	GENERAL FUND ONLY STAFF UNITS (X.XX)
	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES *	MATERIALS & SUPPLIES	OTHER	CAPITAL OUTLAY	SCHOOL INDIRECT	DISTRICT INDIRECT		
101 K - 3 BASIC	364,821	98,631	15,082	3,434	2,420	6,001	197,799	77,803	765,991	
102 4 - 8 BASIC	76,685	20,732	9,941	2,263	1,595	3,955	134,002	51,510	300,683	
103 9 - 12 BASIC									0	
130 ESOL	12,423	3,359	1,202	274	193	478	15,488	6,182	39,599	
111 K - 3 ESE	97,378	26,327	6,804	1,549	1,092	2,707	90,829	35,200	261,886	
112 4 - 8 ESE	24,666	6,669	2,779	633	446	1,106	38,038	14,435	88,772	
113 9 - 12 ESE									0	
254 ESE SLV 4									0	
255 ESE SLV 5									0	
300 9 - 12 VOC									0	
401 ADLT LITRCY									0	
403 GED									0	
	575,973	155,718	35,808	8,153	5,746	14,247	476,156	185,130	1,456,931	0
Transportation							112,382	8,057		
Food Service								878		

SCHOOL INDIRECT COST IS COMPOSED OF THE FOLLOWING FUNCTIONS:					
6100-Student Support Services	96,785	6200-Instructional Media Services	449	6300-Instr. & Curriculum Development	35,013
6400-Instructional Staff Training	7,579	6500-Instruction-Related Technology	14,672	7300-School Administration	124,364
7400-Facilities Acquisition		7700-Central Services	2,580	7900-Operation of Plant	146,052
8100-Maintenance of Plant	18,021	8200-Administrative Technology Services	30,639		

*Include Energy Services

PROGRAM	DIRECT COSTS						INDIRECT COSTS		TOTAL PROGRAM COSTS	GENERAL FUND ONLY STAFF UNITS (X.XX)
	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES *	MATERIALS & SUPPLIES	OTHER	CAPITAL OUTLAY	SCHOOL INDIRECT	DISTRICT INDIRECT		
101 K - 3 BASIC	177,630	48,023	12,261	1,555	1,651	4,928	197,847	58,626	502,521	
102 4 - 8 BASIC	141,046	38,133	5,820	738	783	2,339	94,479	27,855	311,193	
103 9 - 12 BASIC									0	
130 ESOL									0	
111 K - 3 ESE	64,793	17,517	3,916	497	527	1,574	63,820	18,754	171,398	
112 4 - 8 ESE	20,347	5,501	1,618	205	218	650	26,252	7,742	62,533	
113 9 - 12 ESE									0	
254 ESE SLV 4									0	
255 ESE SLV 5									0	
300 9 - 12 VOC									0	
401 ADLT LITRCY									0	
403 GED									0	
	403,816	109,174	23,615	2,995	3,179	9,491	382,398	112,977	1,047,645	0
Transportation							82,199	5,893		
Food Service								642		

SCHOOL INDIRECT COST IS COMPOSED OF THE FOLLOWING FUNCTIONS:					
6100-Student Support Services	11,319	6200-Instructional Media Services	274	6300-Instr. & Curriculum Development	84,954
6400-Instructional Staff Training	4,628	6500-Instruction-Related Technology	8,959	7300-School Administration	121,700
7400-Facilities Acquisition		7700-Central Services	1,576	7900-Operation of Plant	119,396
8100-Maintenance of Plant	10,883	8200-Administrative Technology Services	18,709		

*Include Energy Services

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)
101 K - 3 BASIC									0	
102 4 - 8 BASIC									0	
103 9 - 12 BASIC									0	
130 ESOL									0	
111 K - 3 ESE									0	
112 4 - 8 ESE									0	
113 9 - 12 ESE									0	
254 ESE SLV 4									0	
255 ESE SLV 5									0	
300 9 - 12 VOC									0	
401 ADLT LITRCY	6,779	1,311	13,335	78	11	1,001	35,248	19,503	77,266	
403 GED	924	179	1,818	11	2	137	4,807	2,659	10,537	
	7,703	1,490	15,153	89	13	1,138	40,055	22,162	87,803	0
Transportation								23		
Food Service								10		

SCHOOL INDIRECT COST IS COMPOSED OF THE FOLLOWING FUNCTIONS:										
6100-Student Support Services		13,039	6200-Instructional Media Services			43	6300-Instr. & Curriculum Development			21,181
6400-Instructional Staff Training		729	6500-Instruction-Related Technology			1,411	7300-School Administration			457
7400-Facilities Acquisition			7700-Central Services			248	7900-Operation of Plant			
8100-Maintenance of Plant			8200-Administrative Technology Services			2,946				

*Include Energy Services

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)
101 K - 3 BASIC	212	57	53,244	24	3	307	2,630	4,540	61,017	
102 4 - 8 BASIC	354	96	88,739	40	6	512	4,383	7,566	101,696	
103 9 - 12 BASIC									0	
130 ESOL									0	
111 K - 3 ESE									0	
112 4 - 8 ESE	39	11	9,860	4	1	57	487	841	11,300	
113 9 - 12 ESE	118	32	29,580	13	2	171	1,461	2,522	33,899	
254 ESE SLV 4									0	
255 ESE SLV 5									0	
300 9 - 12 VOC	63	17	15,776	7	1	91	779	1,345	18,079	
401 ADLT LITRCY									0	
403 GED									0	
	786	213	197,199	88	13	1,138	9,740	16,814	225,991	0
Transportation								142		
Food Service								58		

SCHOOL INDIRECT COST IS COMPOSED OF THE FOLLOWING FUNCTIONS:					
6100-Student Support Services	539	6200-Instructional Media Services	43	6300-Instr. & Curriculum Development	3,367
6400-Instructional Staff Training	729	6500-Instruction-Related Technology	1,411	7300-School Administration	457
7400-Facilities Acquisition		7700-Central Services	248	7900-Operation of Plant	
8100-Maintenance of Plant		8200-Administrative Technology Services	2,946		

*Include Energy Services

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)
101 K - 3 BASIC	0								0	
102 4 - 8 BASIC									0	
103 9 - 12 BASIC	664,413						352,970		1,017,383	
130 ESOL									0	
111 K - 3 ESE									0	
112 4 - 8 ESE									0	
113 9 - 12 ESE	53,375						198,867		252,242	
254 ESE SLV 4									0	
255 ESE SLV 5									0	
300 9 - 12 VOC	156,267						82,276		238,543	
401 ADLT LITRCY									0	
403 GED									0	
	874,055	0	0	0	0	0	634,113	0	1,508,168	0
Transportation							58,006			
Food Service							34,151			

SCHOOL INDIRECT COST IS COMPOSED OF THE FOLLOWING FUNCTIONS:									
6100-Student Support Services	82,493	6200-Instructional Media Services	150	6300-Instr. & Curriculum Development					
6400-Instructional Staff Training	2,000	6500-Instruction-Related Technology	26,450	7300-School Administration					167,786
7400-Facilities Acquisition		7700-Central Services	31,551	7900-Operation of Plant					113,648
8100-Maintenance of Plant		8200-Administrative Technology Services							

*Include Energy Services

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)
101 K - 3 BASIC	400,591	85,406	9,279	8,413		14,117	288,051		805,857	
102 4 - 8 BASIC	485,057	103,875	11,286	10,232		17,169	373,688		1,001,307	
103 9 - 12 BASIC									0	
130 ESOL									0	
111 K - 3 ESE	108,466	32,147	2,006	1,819		3,052	62,282		209,772	
112 4 - 8 ESE	83,320	16,158	1,755	1,592		2,671	64,496		169,992	
113 9 - 12 ESE									0	
254 ESE SLV 4									0	
255 ESE SLV 5									0	
300 9 - 12 VOC									0	
401 ADLT LITRCY									0	
403 GED									0	
	1,077,434	237,586	24,326	22,056	0	37,009	788,517	0	2,186,928	0
Transportation							79,565			
Food Service							89,585			

SCHOOL INDIRECT COST IS COMPOSED OF THE FOLLOWING FUNCTIONS:										
6100-Student Support Services		23,577	6200-Instructional Media Services			73,389	6300-Instr. & Curriculum Development			
6400-Instructional Staff Training		859	6500-Instruction-Related Technology			57,627	7300-School Administration			
7400-Facilities Acquisition			7700-Central Services				7900-Operation of Plant			
8100-Maintenance of Plant		1,576	8200-Administrative Technology Services							

*Include Energy Services

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)
101 K - 3 BASIC									0	
102 4 - 8 BASIC	12,000	2,400		600		1,000			16,000	
103 9 - 12 BASIC	5,100	1,020		350		2,000			8,470	
130 ESOL									0	
111 K - 3 ESE									0	
112 4 - 8 ESE									0	
113 9 - 12 ESE	33,800	6,760		950		3,000			44,510	
254 ESE SLV 4	62,000	12,400		1,500		5,000			80,900	
255 ESE SLV 5	17,100	3,420		350		1,000			21,870	
300 9 - 12 VOC									0	
401 ADLT LITRCY									0	
403 GED									0	
	130,000	26,000	0	3,750	0	12,000	0	0	171,750	0
Transportation										
Food Service										

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

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)
101 K - 3 BASIC									0	
102 4 - 8 BASIC	786	213	8,024	89	13	1,138	9,741	16,813	36,817	
103 9 - 12 BASIC	0								0	
130 ESOL									0	
111 K - 3 ESE									0	
112 4 - 8 ESE									0	
113 9 - 12 ESE	0								0	
254 ESE SLV 4	0								0	
255 ESE SLV 5	0								0	
300 9 - 12 VOC									0	
401 ADLT LITRCY									0	
403 GED									0	
	786	213	8,024	89	13	1,138	9,741	16,813	36,817	0
Transportation										
Food Service										

SCHOOL INDIRECT COST IS COMPOSED OF THE FOLLOWING FUNCTIONS:					
6100-Student Support Services	539	6200-Instructional Media Services	43	6300-Instr. & Curriculum Development	3,367
6400-Instructional Staff Training	729	6500-Instruction-Related Technology	1,411	7300-School Administration	457
7400-Facilities Acquisition		7700-Central Services	248	7900-Operation of Plant	
8100-Maintenance of Plant		8200-Administrative Technology Services	2,946		

*Include Energy Services

PROGRAM	DIRECT COSTS						INDIRECT COSTS		TOTAL PROGRAM COSTS	GENERAL FUND ONLY STAFF UNITS (X.XX)
	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES *	MATERIALS & SUPPLIES	OTHER	CAPITAL OUTLAY	SCHOOL INDIRECT	DISTRICT INDIRECT		
101 K - 3 BASIC	320	87	8,951	36	5	463	3,965	6,843	20,670	
102 4 - 8 BASIC	315	85	8,819	36	5	456	3,906	6,742	20,364	
103 9 - 12 BASIC	126	34	3,519	14	2	182	1,559	2,690	8,126	
130 ESOL									0	
111 K - 3 ESE	11	3	308	1		16	136	235	710	
112 4 - 8 ESE									0	
113 9 - 12 ESE	11	3	308	1		16	136	235	710	
254 ESE SLV 4									0	
255 ESE SLV 5									0	
300 9 - 12 VOC	3	1	88			5	39	67	203	
401 ADLT LITRCY									0	
403 GED									0	
	786	213	21,993	88	12	1,138	9,741	16,812	50,783	0
Transportation								167		
Food Service								68		

SCHOOL INDIRECT COST IS COMPOSED OF THE FOLLOWING FUNCTIONS:					
6100-Student Support Services	539	6200-Instructional Media Services	43	6300-Instr. & Curriculum Development	3,367
6400-Instructional Staff Training	729	6500-Instruction-Related Technology	1,411	7300-School Administration	457
7400-Facilities Acquisition		7700-Central Services	248	7900-Operation of Plant	
8100-Maintenance of Plant		8200-Administrative Technology Services	2,946		

*Include Energy Services

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)
101 K - 3 BASIC									0	
102 4 - 8 BASIC									0	
103 9 - 12 BASIC	786	213	6,453	89	13	1,138	9,741	16,813	35,246	
130 ESOL									0	
111 K - 3 ESE									0	
112 4 - 8 ESE									0	
113 9 - 12 ESE									0	
254 ESE SLV 4									0	
255 ESE SLV 5									0	
300 9 - 12 VOC									0	
401 ADLT LITRCY									0	
403 GED									0	
	786	213	6,453	89	13	1,138	9,741	16,813	35,246	0
Transportation								167		
Food Service								68		

SCHOOL INDIRECT COST IS COMPOSED OF THE FOLLOWING FUNCTIONS:					
6100-Student Support Services	539	6200-Instructional Media Services	43	6300-Instr. & Curriculum Development	3,367
6400-Instructional Staff Training	729	6500-Instruction-Related Technology	1,411	7300-School Administration	457
7400-Facilities Acquisition		7700-Central Services	248	7900-Operation of Plant	
8100-Maintenance of Plant		8200-Administrative Technology Services	2,946		

*Include Energy Services

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)
101 K - 3 BASIC	260,513	81,841	22,030	27,035		45,727	124,590	15,033	576,769	
102 4 - 8 BASIC									0	
103 9 - 12 BASIC									0	
130 ESOL	390	121	28	34		58	157	19	807	
111 K - 3 ESE									0	
112 4 - 8 ESE	68,979	21,765	7,675	9,418		15,930	43,403	5,237	172,407	
113 9 - 12 ESE									0	
254 ESE SLV 4	781	257	183	224		379	1,034	125	2,983	
255 ESE SLV 5									0	
300 9 - 12 VOC	77,250	23,294	5,683	6,974	0	11,797	32,142	3,878	161,018	
401 ADLT LITRCY									0	
403 GED									0	
	407,913	127,278	35,599	43,685	0	73,891	201,326	24,292	913,984	0
Transportation							217			
Food Service							282,278	4,898		

SCHOOL INDIRECT COST IS COMPOSED OF THE FOLLOWING FUNCTIONS:										
6100-Student Support Services		46,371	6200-Instructional Media Services			6300-Instr. & Curriculum Development			115,627	
6400-Instructional Staff Training		14,849	6500-Instruction-Related Technology			7300-School Administration			24,479	
7400-Facilities Acquisition			7700-Central Services			7900-Operation of Plant				
8100-Maintenance of Plant			8200-Administrative Technology Services							

*Include Energy Services

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)
101 K - 3 BASIC	166,298	54,669	29,271	9,614		5,920	134,402	19,326	419,500	
102 4 - 8 BASIC	271,465	88,357	41,671	13,686		8,428	191,339	27,513	642,459	
103 9 - 12 BASIC									0	
130 ESOL	3,575	1,140	382	126		77	1,756	252	7,308	
111 K - 3 ESE	59,541	20,002	13,442	4,415		2,719	61,721	8,875	170,715	
112 4 - 8 ESE	69,705	23,294	14,890	4,891		3,012	68,371	9,831	193,994	
113 9 - 12 ESE									0	
254 ESE SLV 4									0	
255 ESE SLV 5									0	
300 9 - 12 VOC									0	
401 ADLT LITRCY									0	
403 GED									0	
	570,584	187,462	99,656	32,732	0	20,156	457,589	65,797	1,433,976	0
Transportation							421	29		
Food Service							639,978	10,996		

SCHOOL INDIRECT COST IS COMPOSED OF THE FOLLOWING FUNCTIONS:					
6100-Student Support Services	173,239	6200-Instructional Media Services		6300-Instr. & Curriculum Development	219,942
6400-Instructional Staff Training	37,063	6500-Instruction-Related Technology		7300-School Administration	27,345
7400-Facilities Acquisition		7700-Central Services		7900-Operation of Plant	
8100-Maintenance of Plant		8200-Administrative Technology Services			

*Include Energy Services

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)
101 K - 3 BASIC	23,864	7,237	1,536	6,719		9,047	6,986	1,345	56,734	
102 4 - 8 BASIC	28,214	8,556	681	2,980		4,012	3,098	596	48,137	
103 9 - 12 BASIC									0	
130 ESOL									0	
111 K - 3 ESE	3,256	987	197	861		1,159	895	172	7,527	
112 4 - 8 ESE	7,037	2,134	172	754		1,016	784	151	12,048	
113 9 - 12 ESE									0	
254 ESE SLV 4									0	
255 ESE SLV 5									0	
300 9 - 12 VOC									0	
401 ADLT LITRCY									0	
403 GED									0	
	62,371	18,914	2,586	11,314	0	15,234	11,763	2,264	124,446	0
Transportation							116			
Food Service							107,426	1,098		

SCHOOL INDIRECT COST IS COMPOSED OF THE FOLLOWING FUNCTIONS:					
6100-Student Support Services	4,443	6200-Instructional Media Services		6300-Instr. & Curriculum Development	3,292
6400-Instructional Staff Training	4,027	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

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)
101 K - 3 BASIC	38,249	12,318	2,952	5,015		6,127	21,141	3,960	89,762	
102 4 - 8 BASIC	5,660	2,190	1,946	3,306		4,039	13,935	2,610	33,686	
103 9 - 12 BASIC									0	
130 ESOL	1,558	530	235	400		488	1,685	316	5,212	
111 K - 3 ESE	13,142	4,310	1,332	2,263		2,764	9,538	1,786	35,135	
112 4 - 8 ESE	1,582	612	544	924		1,129	3,895	730	9,416	
113 9 - 12 ESE									0	
254 ESE SLV 4									0	
255 ESE SLV 5									0	
300 9 - 12 VOC									0	
401 ADLT LITRCY									0	
403 GED									0	
	60,191	19,960	7,009	11,908	0	14,547	50,194	9,402	173,211	0
Transportation							116			
Food Service							129,698	2,043		

SCHOOL INDIRECT COST IS COMPOSED OF THE FOLLOWING FUNCTIONS:					
6100-Student Support Services	12,097	6200-Instructional Media Services		6300-Instr. & Curriculum Development	32,897
6400-Instructional Staff Training	5,198	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

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)
101 K - 3 BASIC	7,712	3,236	3,386	6,012		7,407	16,118	2,981	46,852	
102 4 - 8 BASIC	35,486	11,187	1,607	2,854		3,516	7,651	1,415	63,716	
103 9 - 12 BASIC									0	
130 ESOL									0	
111 K - 3 ESE	2,463	1,033	1,081	1,920		2,366	5,148	952	14,963	
112 4 - 8 ESE	10,067	3,171	447	793		977	2,127	393	17,975	
113 9 - 12 ESE									0	
254 ESE SLV 4									0	
255 ESE SLV 5									0	
300 9 - 12 VOC									0	
401 ADLT LITRCY									0	
403 GED									0	
	55,728	18,627	6,521	11,579	0	14,266	31,044	5,741	143,506	0
Transportation							115			
Food Service							123,389	1,494		

SCHOOL INDIRECT COST IS COMPOSED OF THE FOLLOWING FUNCTIONS:										
6100-Student Support Services		7,164	6200-Instructional Media Services			6300-Instr. & Curriculum Development		20,088		
6400-Instructional Staff Training		3,790	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

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)
101 K - 3 BASIC									0	
102 4 - 8 BASIC									0	
103 9 - 12 BASIC									0	
130 ESOL									0	
111 K - 3 ESE									0	
112 4 - 8 ESE									0	
113 9 - 12 ESE									0	
254 ESE SLV 4									0	
255 ESE SLV 5									0	
300 9 - 12 VOC									0	
401 ADLT LITRCY	29,183	7,079		2,313					38,575	
403 GED	3,979	965		315					5,259	
	33,162	8,044	0	2,628	0	0	0	0	43,834	0
Transportation										
Food Service										

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 MADISON COUNTY

SCHEDULE 3

SCHOOL PROGRAM COST REPORT

GENERAL FUND ____ SPECIAL REVENUE FUNDS __X__

REPORTING PERIOD: FYE 06/30/2021

FORM PC-3

Exhibit K-16

FDOE Page 30

NOTE: USE WHOLE DOLLARS ONLY.

REPORT NOT ACCEPTABLE WITH CENTS OR .00

District/School: 0121 JMPHS

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)
101 K - 3 BASIC									0	
102 4 - 8 BASIC									0	
103 9 - 12 BASIC									0	
130 ESOL									0	
111 K - 3 ESE									0	
112 4 - 8 ESE									0	
113 9 - 12 ESE									0	
254 ESE SLV 4									0	
255 ESE SLV 5									0	
300 9 - 12 VOC									0	
401 ADLT LITRCY									0	
403 GED									0	
	0	0	0	0	0	0	0	0	0	0
Transportation										
Food Service										
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

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)
101 K - 3 BASIC									0	
102 4 - 8 BASIC									0	
103 9 - 12 BASIC									0	
130 ESOL									0	
111 K - 3 ESE									0	
112 4 - 8 ESE									0	
113 9 - 12 ESE									0	
254 ESE SLV 4									0	
255 ESE SLV 5									0	
300 9 - 12 VOC									0	
401 ADLT LITRCY									0	
403 GED									0	
	0	0	0	0	0	0	0	0	0	0
Transportation										
Food Service										

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 MADISON COUNTY										FORM PC-3
SCHEDULE 3										Exhibit K-16
SCHOOL PROGRAM COST REPORT										FDOE Page 30
NOTE: USE WHOLE DOLLARS ONLY.		GENERAL FUND ____ SPECIAL REVENUE FUNDS __X__								
REPORT NOT ACCEPTABLE WITH CENTS OR .00		REPORTING PERIOD: FYE 06/30/2021								District/School: 0011 MCHS
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)
101 K - 3 BASIC	45,329	12,129	24,502	5,759		20,088	36		107,843	
102 4 - 8 BASIC									0	
103 9 - 12 BASIC									0	
130 ESOL	135	15	31	7		25			213	
111 K - 3 ESE									0	
112 4 - 8 ESE									0	
113 9 - 12 ESE	11,235	4,225	8,536	2,006		6,998	12		33,012	
254 ESE SLV 4	79	101	203	48		167			598	
255 ESE SLV 5									0	
300 9 - 12 VOC	2,457	3,129	6,321	1,486		5,182	12		18,587	
401 ADLT LITRCY									0	
403 GED									0	
	59,235	19,599	39,593	9,306	0	32,460	60	0	160,253	0
Transportation										
Food Service										
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			61
8100-Maintenance of Plant			8200-Administrative Technology Services							

*Include Energy Services

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)
101 K - 3 BASIC	106,897	13,394	21,577	9,314		14,282			165,464	
102 4 - 8 BASIC	4,415	19,068	30,717	13,259		20,333			87,792	
103 9 - 12 BASIC									0	
130 ESOL	50	175	282	122		187			816	
111 K - 3 ESE	24,576	6,151	9,909	4,277		6,559			51,472	
112 4 - 8 ESE	1,886	6,814	10,976	4,738		7,266			31,680	
113 9 - 12 ESE									0	
254 ESE SLV 4									0	
255 ESE SLV 5									0	
300 9 - 12 VOC									0	
401 ADLT LITRCY									0	
403 GED									0	
	137,824	45,602	73,461	31,710	0	48,627	0	0	337,224	0
Transportation										
Food Service										

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

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)
101 K - 3 BASIC	10,041	3,311	9,659	8,736					31,747	
102 4 - 8 BASIC	3,748	1,468	4,284	3,874					13,374	
103 9 - 12 BASIC									0	
130 ESOL									0	
111 K - 3 ESE	2,106	424	1,237	1,119					4,886	
112 4 - 8 ESE	955	372	1,084	981					3,392	
113 9 - 12 ESE									0	
254 ESE SLV 4									0	
255 ESE SLV 5									0	
300 9 - 12 VOC									0	
401 ADLT LITRCY									0	
403 GED									0	
	16,850	5,575	16,264	14,710	0	0	0	0	53,399	0
Transportation										
Food Service										

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

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)
101 K - 3 BASIC	6,560	2,201	2,760	5,972					17,493	
102 4 - 8 BASIC	4,530	1,451	1,819	3,936					11,736	
103 9 - 12 BASIC									0	
130 ESOL	630	175	220	476					1,501	
111 K - 3 ESE	2,782	993	1,245	2,694					7,714	
112 4 - 8 ESE	1,290	405	508	1,100					3,303	
113 9 - 12 ESE									0	
254 ESE SLV 4									0	
255 ESE SLV 5									0	
300 9 - 12 VOC									0	
401 ADLT LITRCY									0	
403 GED									0	
	15,792	5,225	6,552	14,178	0	0	0	0	41,747	0
Transportation										
Food Service										

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

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)
101 K - 3 BASIC	9,439	3,066	3,291	5,252			975		22,023	
102 4 - 8 BASIC	4,161	1,455	1,562	2,493			471		10,142	
103 9 - 12 BASIC							0		0	
130 ESOL							0		0	
111 K - 3 ESE	3,090	979	1,051	1,677			321		7,118	
112 4 - 8 ESE	1,157	405	434	693			131		2,820	
113 9 - 12 ESE									0	
254 ESE SLV 4									0	
255 ESE SLV 5									0	
300 9 - 12 VOC									0	
401 ADLT LITRCY									0	
403 GED									0	
	17,847	5,905	6,338	10,115	0	0	1,898	0	42,103	0
Transportation										
Food Service										

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 MADISON COUNTY										FORM PC-3
SCHEDULE 3										Exhibit K-16
SCHOOL PROGRAM COST REPORT										FDOE Page 30
NOTE: USE WHOLE DOLLARS ONLY.										
GENERAL FUND ____ SPECIAL REVENUE FUNDS __X__										
REPORT NOT ACCEPTABLE WITH CENTS OR .00										District/School: 0121 JMPHS
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)
101 K - 3 BASIC									0	
102 4 - 8 BASIC									0	
103 9 - 12 BASIC			65,828						65,828	
130 ESOL									0	
111 K - 3 ESE									0	
112 4 - 8 ESE									0	
113 9 - 12 ESE									0	
254 ESE SLV 4									0	
255 ESE SLV 5									0	
300 9 - 12 VOC									0	
401 ADLT LITRCY									0	
403 GED									0	
	0	0	65,828	0	0	0	0	0	65,828	0
Transportation										
Food Service										
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			0
8100-Maintenance of Plant			8200-Administrative Technology Services							

*Include Energy Services

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)
101 K - 3 BASIC									0	
102 4 - 8 BASIC									0	
103 9 - 12 BASIC			23,032	13,287		34,404	10,839	1,913	83,475	
130 ESOL			29	17		43	13	2	104	
111 K - 3 ESE									0	
112 4 - 8 ESE									0	
113 9 - 12 ESE			8,024	4,629		11,985	3,742	660	29,040	
254 ESE SLV 4			191	110		286	90	16	693	
255 ESE SLV 5									0	
300 9 - 12 VOC			5,942	3,428		8,876	2,938	518	21,702	
401 ADLT LITRCY									0	
403 GED									0	
	0	0	37,218	21,471	0	55,594	17,622	3,109	135,014	0
Transportation										
Food Service										

SCHOOL INDIRECT COST IS COMPOSED OF THE FOLLOWING FUNCTIONS:									
6100-Student Support Services	14,733	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					2,891
8100-Maintenance of Plant		8200-Administrative Technology Services							

*Include Energy Services

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)
101 K - 3 BASIC			4,494	1,389		1,479	9,466	378	17,206	
102 4 - 8 BASIC			2,133	660		702	4,496	180	8,171	
103 9 - 12 BASIC									0	
130 ESOL									0	
111 K - 3 ESE			1,435	444		472	3,026	121	5,498	
112 4 - 8 ESE			593	183		195	1,250	50	2,271	
113 9 - 12 ESE									0	
254 ESE SLV 4									0	
255 ESE SLV 5									0	
300 9 - 12 VOC									0	
401 ADLT LITRCY									0	
403 GED									0	
	0	0	8,655	2,676	0	2,848	18,238	729	33,146	0
Transportation										
Food Service										

SCHOOL INDIRECT COST IS COMPOSED OF THE FOLLOWING FUNCTIONS:					
6100-Student Support Services	3,481	6200-Instructional Media Services		6300-Instr. & Curriculum Development	
6400-Instructional Staff Training	14,105	6500-Instruction-Related Technology		7300-School Administration	
7400-Facilities Acquisition		7700-Central Services		7900-Operation of Plant	651
8100-Maintenance of Plant		8200-Administrative Technology Services			

*Include Energy Services

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)
101 K - 3 BASIC									0	
102 4 - 8 BASIC									0	
103 9 - 12 BASIC		4,460	1,866			1,158	227	23	7,734	
130 ESOL		6	2			1			9	
111 K - 3 ESE									0	
112 4 - 8 ESE									0	
113 9 - 12 ESE		1,554	650			403	75	8	2,690	
254 ESE SLV 4		37	15			10	2		64	
255 ESE SLV 5									0	
300 9 - 12 VOC		1,150	481			299	77	8	2,015	
401 ADLT LITRCY									0	
403 GED									0	
	0	7,207	3,014	0	0	1,871	381	39	12,512	0
Transportation										
Food Service										

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	381
8100-Maintenance of Plant		8200-Administrative Technology Services			

*Include Energy Services

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)
101 K - 3 BASIC			2,117	653		1,371	190	29	4,360	
102 4 - 8 BASIC			3,013	930		1,952	246	37	6,178	
103 9 - 12 BASIC									0	
130 ESOL			28	9		18	2		57	
111 K - 3 ESE			972	300		630	84	13	1,999	
112 4 - 8 ESE			1,077	332		698	97	15	2,219	
113 9 - 12 ESE									0	
254 ESE SLV 4									0	
255 ESE SLV 5									0	
300 9 - 12 VOC									0	
401 ADLT LITRCY									0	
403 GED									0	
	0	0	7,207	2,224	0	4,669	619	94	14,813	0
Transportation										
Food Service										

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

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)
101 K - 3 BASIC		4,280				1,111	460	4	5,855	
102 4 - 8 BASIC		1,898				493	252	2	2,645	
103 9 - 12 BASIC									0	
130 ESOL									0	
111 K - 3 ESE		548				142	68	1	759	
112 4 - 8 ESE		480				125	64		669	
113 9 - 12 ESE									0	
254 ESE SLV 4									0	
255 ESE SLV 5									0	
300 9 - 12 VOC									0	
401 ADLT LITRCY									0	
403 GED									0	
	0	7,206	0	0	0	1,871	844	7	9,928	0
Transportation										
Food Service										

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 MADISON COUNTY

SCHEDULE 3

SCHOOL PROGRAM COST REPORT

GENERAL FUND ____ SPECIAL REVENUE FUNDS __X__

REPORTING PERIOD: FYE 06/30/2021

FORM PC-3
Exhibit K-16
FDOE Page 30

NOTE: USE WHOLE DOLLARS ONLY.
REPORT NOT ACCEPTABLE WITH CENTS OR .00

District/School: 0101 Lee Elementary

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)
101 K - 3 BASIC			3,035	312		1,966	48	6	5,367	
102 4 - 8 BASIC			2,001	206		1,296	34	4	3,541	
103 9 - 12 BASIC									0	
130 ESOL			242	25		157	4		428	
111 K - 3 ESE			1,369	141		887	23	3	2,423	
112 4 - 8 ESE			559	58		362	10	1	990	
113 9 - 12 ESE									0	
254 ESE SLV 4									0	
255 ESE SLV 5									0	
300 9 - 12 VOC									0	
401 ADLT LITRCY									0	
403 GED									0	
	0	0	7,206	742	0	4,668	119	14	12,749	0
Transportation										
Food Service										
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				118
8100-Maintenance of Plant			8200-Administrative Technology Services							

*Include Energy Services

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)
101 K - 3 BASIC			3,741	385		2,423	458	5	7,012	
102 4 - 8 BASIC			1,776	183		1,150	221	2	3,332	
103 9 - 12 BASIC									0	
130 ESOL									0	
111 K - 3 ESE			1,195	123		774	151	1	2,244	
112 4 - 8 ESE			494	51		320	61	1	927	
113 9 - 12 ESE									0	
254 ESE SLV 4									0	
255 ESE SLV 5									0	
300 9 - 12 VOC									0	
401 ADLT LITRCY									0	
403 GED									0	
	0	0	7,206	742	0	4,667	891	9	13,515	0
Transportation										
Food Service										

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

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)
101 K - 3 BASIC									0	
102 4 - 8 BASIC									0	
103 9 - 12 BASIC			76,768						76,768	
130 ESOL									0	
111 K - 3 ESE									0	
112 4 - 8 ESE									0	
113 9 - 12 ESE									0	
254 ESE SLV 4									0	
255 ESE SLV 5									0	
300 9 - 12 VOC									0	
401 ADLT LITRCY									0	
403 GED									0	
	0	0	76,768	0	0	0	0	0	76,768	0
Transportation										
Food Service										

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 MADISON COUNTY											FORM PC-4	
SCHEDULE 4											Exhibit K-17	
DISTRICT AGGREGATE PROGRAM COST REPORT											FDOE Page 31	
NOTE: USE WHOLE DOLLARS ONLY.			GENERAL FUND <u> X </u> SPECIAL REVENUE FUNDS <u> </u>					REPORTING PERIOD: FYE 06/30/2021				District/School: District General Fund
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)	
101	K - 3 BASIC	1,692,494	434,678	167,880	27,960	9,240	56,567	1,609,743	533,043	4,531,605	0.00	
102	4 - 8 BASIC	1,700,721	431,693	213,805	32,645	9,131	63,973	1,716,072	580,958	4,748,998	0.00	
103	9 - 12 BASIC	1,332,096	180,153	84,614	27,587	8,017	23,592	1,265,333	296,024	3,217,416	0.00	
130	ESOL	20,030	5,416	2,154	472	262	840	26,459	10,885	66,518	0.00	
111	K - 3 ESE	710,587	194,934	44,146	9,891	3,786	19,830	587,579	214,265	1,785,018	0.00	
112	4 - 8 ESE	613,368	159,460	50,422	9,051	3,048	18,163	540,448	199,113	1,593,073	0.00	
113	9 - 12 ESE	332,787	73,163	59,057	10,452	2,795	10,693	518,950	106,289	1,114,186	0.00	
254	ESE SLV 4	69,580	14,449	702	1,726	67	5,179	7,819	2,483	102,005	0.00	
255	ESE SLV 5	17,100	3,420	0	350	0	1,000	0	0	21,870	0.00	
300	9 - 12 VOC	368,088	58,532	42,900	8,761	3,953	5,661	351,777	79,781	919,453	0.00	
401	ADLT LITRCY	6,779	1,311	13,335	78	11	1,001	35,248	19,503	77,266	0.00	
403	GED	924	179	1,818	11	2	137	4,807	2,659	10,537	0.00	
		6,864,554	1,557,388	680,833	128,984	40,312	206,636	6,664,235	2,045,003	18,187,945	0.00	

*Include Energy Services

DISTRICT SCHOOL BOARD OF MADISON COUNTY											FORM PC-4	
SCHEDULE 4											Exhibit K-17	
DISTRICT AGGREGATE PROGRAM COST REPORT											FDOE Page 31	
NOTE: USE WHOLE DOLLARS ONLY.			GENERAL FUND _____ SPECIAL REVENUE FUNDS __X__			REPORTING PERIOD: FYE 06/30/2021					District/School: District Special Revenue Funds	
REPORT NOT ACCEPTABLE WITH CENTS OR .00												
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)		
101 K - 3 BASIC	674,902	197,682	134,351	92,167	0	116,948	314,870	43,067	1,573,987	0.00		
102 4 - 8 BASIC	357,679	135,630	93,210	48,367	0	45,921	221,743	32,359	934,909	0.00		
103 9 - 12 BASIC	0	4,460	90,726	90,055	76,768	35,562	11,066	1,936	310,573	76,768.00		
130 ESOL	6,338	2,162	1,479	1,216	0	1,054	3,617	589	16,455	0.00		
111 K - 3 ESE	110,956	35,427	34,465	20,234	0	18,472	80,975	11,924	312,453	0.00		
112 4 - 8 ESE	162,658	59,452	39,453	24,916	0	31,030	120,193	16,409	454,111	0.00		
113 9 - 12 ESE	11,235	5,779	17,210	6,635	0	19,386	3,829	668	64,742	0.00		
254 ESE SLV 4	860	395	592	382	0	842	1,126	141	4,338	0.00		
255 ESE SLV 5	0	0	0	0	0	0	0	0	0	0.00		
300 9 - 12 VOC	79,707	27,573	18,427	11,888	0	26,154	35,169	4,404	203,322	0.00		
401 ADLT LITRCY	29,183	7,079	0	2,313	0	0	0	0	38,575	0.00		
403 GED	3,979	965	0	315	0	0	0	0	5,259	0.00		
	1,437,497	476,604	429,913	298,488	76,768	295,369	792,588	111,497	3,918,724	76,768		
Transportation							985	29				
Food Service							1,282,769	20,529				
DISTRICT 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				7100-Board					
7200-General Administration			7400-Facilities Acquisition				7500-Fiscal Services					
7700-Central Services			7900-Operation of Plant				8100-Maintenance of Plant					
8200-Administrative Technology Services												

*Include Energy Services

DISTRICT SCHOOL BOARD OF MADISON COUNTY

Exhibit K-18
FDOE Page 32

Schedule 5
SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2021

Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Pass-Through Entity Identifying Number	Amount Provided 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	21002	\$ -	\$ 207,497.38
National School Lunch Program	10.555	21001, 21003	-	870,161.37
Summer Food Service Program for Children	10.559	21006, 21007	-	14,201.63
Total Child Nutrition Cluster			-	1,091,860.38
Special Education Cluster				
United States Department of Education				
Florida Department of Education				
Special Education – Grants to States	84.027	263	-	810,499.17
Special Education – Preschool Grants	84.173	267	-	59,044.86
Total Special Education Cluster			-	869,544.03
Not Clustered				
United States Department of Agriculture				
Distance Learning and Telemedicine Loans and Grants	10.855			100,678.00
Florida Department of Health				
Fresh Fruit and Vegetable Program	10.582	21004	-	67,834.13
Total United States Department of Agriculture			-	168,512.13
United States Department of Education				
Florida Department of Education				
Adult Education - Basic Grants to States	84.002	191		46,025.47
Title I Grants to Local Educational Agencies	84.010	212	-	1,677,170.06
Career and Technical Education – Basic Grants to States	84.048	161	-	63,180.58
Education for Homeless Children and Youth	84.196	127	-	36,584.48
Rural Education	84.358	110	-	44,507.15
Improving Teacher Quality State Grants	84.367	224	-	73,613.54
Student Support and Academic Enrichment Program	84.424	241	-	81,065.36
Economic Security Act (CARES Act)				
Governor's Emergency Education Relief Fund	84.425C	123	-	170,097.23
Elementary and Secondary School Emergency Relief Fund	84.425D	124	-	1,013,455.07
Total United States Department of Education			-	3,205,698.94
Total Expenditures of Federal Awards			-	5,335,615.48

The notes below are an integral part of this schedule.

- Notes:
- (1) Basis of Presentation. The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the Federal award activity of the Madison County District School Board under programs of the Federal Government for the fiscal year ended June 30, 2021. 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 in the District, it is not intended to and does not present the financial position or changes in net position.
 - (2) Summary of Significant Accounting Policies. Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.
 - (3) Indirect Cost Rate. The District has not elected to use the 10 percent de minimus cost rate allowed under the Uniform Guidance.
 - (4) Noncash Assistance - National School Lunch Program. Includes \$93,752.74 of donated food received during the fiscal year. Donated foods are valued at fair value as determined at the time of the donation.