

**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, 2020**

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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<b>INDEX:</b>	<b>PAGE NUMBER</b>
	<b><u>FDOE</u></b>
Exhibit K-1      Statement of Revenues, Expenditures and Changes in Fund Balance – General Fund -----	1-3
Exhibit K-2      Statement of Revenues, Expenditures and Changes in Fund Balance – Special Revenue Funds – Food Services -----	4-5
Exhibit K-3      Statement of Revenues, Expenditures and Changes in Fund Balance – Special Revenue Funds – Other Federal Programs -----	6-7
Exhibit K-4      Statement of Revenues, Expenditures and Changes in Fund Balance – Special Revenue Funds – Miscellaneous -----	8
Exhibit K-5      Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Debt Service Funds ----	9
Exhibit K-6      Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Capital Projects Funds -----	10-11
Exhibit K-7      Statement of Revenues, Expenditures and Changes in Fund Balance – Permanent Funds -----	12
Exhibit K-8      Combining Statement of Revenues, Expenses and Changes in Fund Net Position – Enterprise Funds -----	13
Exhibit K-9      Combining Statement of Revenues, Expenses and Changes in Fund Net Position – Internal Service Funds -----	14
Exhibit K-10     Combining Statement of Changes in Assets, Liabilities and Fiduciary Net Position – School Internal Funds -----	15
Exhibit K-11     Schedule of Long-Term Liabilities-----	16
Exhibit K-12     Schedule of Categorical Programs – Report of Expenditures and Available Funds -----	17
Exhibit K-13     Schedule of Selected Subobject Expenditures, Categorical Flexible Spending – General Fund Expenditures and Other Data Collection -----	18-21
Exhibit K-14     Supplemental Schedule – Voluntary Prekindergarten (VPK) Program, General Fund Expenditures -----	22
Exhibit K-15     Schedule 3, School Program Cost Report, General/Special Revenue Funds (Illustration only) -----	23
Exhibit K-16     Schedule 4, District Aggregate Program Cost Report, General/Special Revenue Funds (Illustration only) --	24
Exhibit K-17     Schedule 5, Supplementary Schedule of Expenditures of Federal Awards -----	25

The Report of Financial Data to the Commissioner of Education (ESE 348) for the fiscal year ended June 30, 2020, was submitted in accordance with rule 6A-1.0071, Florida Administrative Code [section 1001.51(12)(b), Florida Statutes]. This report was approved by the school board on October 5, 2020.

\_\_\_\_\_  
 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, 2020

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	
Total Federal Direct	3100	0.00
<i>Federal Through State and Local:</i>		
Medicaid	3202	91,734.37
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	91,734.37
<i>State:</i>		
Florida Education Finance Program (FEFP)	3310	14,267,559.00
Workforce Development	3315	72,353.00
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	
State License Tax	3343	22,017.34
District Discretionary Lottery Funds	3344	2,319.00
<i>Categorical Programs:</i>		
Class Size Reduction Operating Funds	3355	2,535,386.00
Florida School Recognition Funds	3361	48,468.00
Voluntary Prekindergarten Program	3371	121,693.82
Preschool Projects	3372	
<i>Other State:</i>		
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	2,860.29
Total State	3300	17,074,242.07
<i>Local:</i>		
District School Taxes	3411	3,451,916.02
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	1,522.00
Interest on Investments	3431	37,685.08
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	74,376.69
Interest Income - Leases	3445	
<i>Student Fees:</i>		
Adult General Education Course Fees	3461	1,350.00
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	
<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	104,818.00
Transportation Services Rendered for School Activities	3492	21,617.58
Sale of Junk	3493	1,635.10
Receipt of Federal Indirect Cost Rate	3494	138,857.62
Other Miscellaneous Local Sources	3495	203,201.17
Refunds of Prior Year's Expenditures	3497	52,290.45
Collections for Lost, Damaged and Sold Textbooks	3498	
Receipt of Food Service Indirect Costs	3499	25,440.08
Total Local	3400	4,114,709.79
<b>Total Revenues</b>	<b>3000</b>	<b>21,280,686.23</b>

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, 2020

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000	5,365,977.79	1,371,084.10	4,211,164.93	120.48	319,203.10	2,657.16	96,487.05	11,366,694.61
Student Support Services	6100	372,400.05	109,126.00	135,655.00				346.59	617,527.64
Instructional Media Services	6200	158,622.12	42,582.06			978.71	12,682.57	231.90	215,097.36
Instruction and Curriculum Development Services	6300	328,172.92	80,269.94	9,671.31		324.11		701.92	419,140.20
Instructional Staff Training Services	6400	54,233.44	12,060.92	107,563.86				375.28	174,233.50
Instruction-Related Technology	6500	126,652.20	36,374.79	5,168.49			46,366.29		214,561.77
Board	7100	135,355.00	109,278.92	53,084.61		669.90		63,438.00	361,826.43
General Administration	7200	163,755.72	89,070.68	425,233.47		3,317.40		52,545.07	733,922.34
School Administration	7300	991,140.78	274,134.71	934.75		1,058.86		968.87	1,268,237.97
Facilities Acquisition and Construction	7410			247,647.00					247,647.00
Fiscal Services	7500	170,335.37	42,531.59	164,099.04		7,674.19	232.19	45.00	384,917.38
Food Services	7600	651.87	41.35						693.22
Central Services	7700	116,577.21	29,807.10	27,618.26		2,309.85			176,312.42
Student Transportation Services	7800	636,949.63	324,579.51	112,644.98	112,165.28	87,317.14		23,921.95	1,297,578.49
Operation of Plant	7900	407,600.77	128,476.50	539,462.37	629,292.05	70,230.94	1,715.44	12,286.36	1,789,064.43
Maintenance of Plant	8100	168,738.24	56,848.06	854.81		29.93			226,471.04
Administrative Technology Services	8200	82,313.80	20,237.67	148,909.91		2,540.22	19,726.59	150.00	273,878.19
Community Services	9100		2,782.15			17,096.24	2,835.26	16,005.19	38,718.84
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						53,545.50		53,545.50
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710							113,394.98	113,394.98
Interest	720							22,390.60	22,390.60
<b>Total Expenditures</b>		9,279,476.91	2,729,286.05	6,189,712.79	741,577.81	512,750.59	139,761.00	403,288.76	19,995,853.91
<b>Excess (Deficiency) of Revenues Over Expenditures</b>									1,284,832.32

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

Exhibit K-1  
 FDOE Page 3  
**Fund 100**

For the Fiscal Year Ended June 30, 2020

<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>	<b>Account Number</b>	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	2,665.00
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	533,106.05
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	533,106.05
<i>Transfers Out: (Function 9700)</i>		
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
<b>Total Other Financing Sources (Uses)</b>		535,771.05
<b>Net Change In Fund Balance</b>		1,820,603.37
Fund Balance, July 1, 2019	2800	1,244,185.57
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	13,047.23
Restricted Fund Balance	2720	830,623.82
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	2,221,117.89
<b>Total Fund Balances, June 30, 2020</b>	2700	3,064,788.94

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

Exhibit K-2

FDOE Page 4

**Fund 410**

For the Fiscal Year Ended June 30, 2020

REVENUES	Account Number	
<i>Federal :</i>		
Miscellaneous Federal Direct	3199	
<i>Federal Through State and Local:</i>		
School Lunch Reimbursement	3261	775,813.50
School Breakfast Reimbursement	3262	228,371.00
Afterschool Snack Reimbursement	3263	
Child Care Food Program	3264	
USDA-Donated Commodities	3265	112,851.98
Cash in Lieu of Donated Foods	3266	
Summer Food Service Program	3267	154,046.57
Fresh Fruit and Vegetable Program	3268	45,965.35
Other Food Services	3269	65,521.47
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	1,382,569.87
<i>State:</i>		
School Breakfast Supplement	3337	8,184.00
School Lunch Supplement	3338	10,840.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	19,024.00
<i>Local:</i>		
Interest on Investments	3431	4,354.00
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	50,000.00
Student Lunches	3451	24,770.45
Student Breakfasts	3452	16,449.84
Adult Breakfasts/Lunches	3453	6,902.34
Student and Adult á la Carte Fees	3454	20,649.50
Student Snacks	3455	
Other Food Sales	3456	
Other Miscellaneous Local Sources	3495	6,324.84
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	129,450.97
<b>Total Revenues</b>	<b>3000</b>	<b>1,531,044.84</b>

**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, 2020

Exhibit K-2

FDOE Page 5

**Fund 410**

<b>EXPENDITURES (Functions 7600/9300)</b>	Account Number	
Salaries	100	523,823.85
Employee Benefits	200	244,408.47
Purchased Services	300	47,265.86
Energy Services	400	1,283.72
Materials and Supplies	500	633,337.14
Capital Outlay	600	37,708.93
Other	700	40,790.43
Other Capital Outlay (Function 9300)	600	67,832.98
<b>Total Expenditures</b>		1,596,451.38
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		(65,406.54)
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
<i>Transfers Out: (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
<b>Total Other Financing Sources (Uses)</b>		0.00
<b>Net Change in Fund Balance</b>		(65,406.54)
Fund Balance, July 1, 2019	2800	417,128.35
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	164,637.44
Restricted Fund Balance	2720	187,084.37
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2020	2700	351,721.81

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

Exhibit K-3  
FDOE Page 6  
**Fund 420**

For the Fiscal Year Ended June 30, 2020

REVENUES	Account Number	
<i>Federal Direct:</i>		
Head Start	3130	
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	0.00
<i>Federal Through State and Local:</i>		
Career and Technical Education	3201	60,369.25
Medicaid	3202	
Individuals with Disabilities Education Act (IDEA)	3230	908,966.69
<i>Workforce Innovation and Opportunity Act:</i>		
Adult General Education	3221	52,022.75
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	1,712,783.13
Teacher and Principal Training and Recruiting - Title II, Part A	3225	141,032.92
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	139,609.82
Total Federal Through State and Local	3200	3,014,784.56
<i>State:</i>		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	0.00
<i>Local:</i>		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Sale of Junk	3493	
Other Miscellaneous Local Sources	3495	
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	0.00
<b>Total Revenues</b>	<b>3000</b>	<b>3,014,784.56</b>

DISTRICT SCHOOL BOARD OF MADISON COUNTY  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS (Continued)  
 For the Fiscal Year Ended June 30, 2020

Exhibit K-3  
 FDOE Page 7  
**Fund 420**

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000	1,215,522.96	380,920.62	150,752.29	481.93	130,765.22	18,141.93	5,092.70	1,901,677.65
Student Support Services	6100	200,903.67	56,342.45	17,229.11	249.02	16,235.50		207.58	291,167.33
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	335,457.44	95,589.23	20,074.28		4,428.63	668.76		456,218.34
Instructional Staff Training Services	6400	54,750.14	4,637.21	51,215.85		592.42		31,690.50	142,886.12
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200			1,030.76				142,549.91	143,580.67
School Administration	7300	38,914.32	9,603.10			340.32			48,857.74
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700			854.52					854.52
Student Transportation Services	7800	560.00			2,320.81				2,880.81
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						26,661.38		26,661.38
<b>Total Expenditures</b>		1,846,108.53	547,092.61	241,156.81	3,051.76	152,362.09	45,472.07	179,540.69	3,014,784.56
<b>Excess (Deficiency) of Revenues over Expenditures</b>									0.00
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>	Account Number								
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
<i>Transfers In:</i>									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600								0.00
<i>Transfers Out: (Function 9700)</i>									
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								0.00
<b>Total Other Financing Sources (Uses)</b>									0.00
<b>Net Change in Fund Balance</b>									0.00
Fund Balance, July 1, 2019	2800								0.00
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balances, June 30, 2020	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, 2020

Exhibit K-4  
 FDOE Page 8  
**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	
<b>Total Revenues</b>		3000							0.00	
EXPENDITURES		Account Number	100	200	300	400	500	600	700	Totals
			Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>										
Instruction		5000								0.00
Student Support Services		6100								0.00
Instructional Media Services		6200								0.00
Instruction and Curriculum Development Services		6300								0.00
Instructional Staff Training Services		6400								0.00
Instruction-Related Technology		6500								0.00
Board		7100								0.00
General Administration		7200								0.00
School Administration		7300								0.00
Facilities Acquisition and Construction		7410								0.00
Fiscal Services		7500								0.00
Food Services		7600								0.00
Central Services		7700								0.00
Student Transportation Services		7800								0.00
Operation of Plant		7900								0.00
Maintenance of Plant		8100								0.00
Administrative Technology Services		8200								0.00
Community Services		9100								0.00
<i>Capital Outlay:</i>										
Facilities Acquisition and Construction		7420								0.00
Other Capital Outlay		9300								0.00
<b>Total Expenditures</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Excess (Deficiency) of Revenues over Expenditures</b>										
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>		Account Number								
Loss Recoveries		3740								
<i>Transfers In:</i>										
From General Fund		3610								
From Debt Service Funds		3620								
From Capital Projects Funds		3630								
Interfund		3650								
From Permanent Funds		3660								
From Internal Service Funds		3670								
From Enterprise Funds		3690								
Total Transfers In		3600							0.00	
<i>Transfers Out: (Function 9700)</i>										
To General Fund		910								
To Debt Service Funds		920								
To Capital Projects Funds		930								
Interfund		950								
To Permanent Funds		960								
To Internal Service Funds		970								
To Enterprise Funds		990								
Total Transfers Out		9700							0.00	
<b>Total Other Financing Sources (Uses)</b>									0.00	
<b>Net Change in Fund Balance</b>									0.00	
Fund Balance, July 1, 2019		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, 2020		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, 2020

Exhibit K-5  
 FDOE Page 9  
 Funds 200

REVENUES	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Sections 1011.14 and 1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Totals
<i>Federal:</i>									
Miscellaneous Federal Direct	3199								0.00
Miscellaneous Federal Through State	3299								0.00
<i>State:</i>									
CO&DS Withheld for SBE/COBI Bonds	3322	8,066.94							8,066.94
SBE/COBI Bond Interest	3326	11.25							11.25
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	8,078.19	217,000.00	0.00	0.00	0.00	0.00	0.00	225,078.19
<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		1,969.72						1,969.72
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	1,969.72	0.00	0.00	0.00	0.00	0.00	1,969.72
<b>Total Revenues</b>	3000	8,078.19	218,969.72	0.00	0.00	0.00	0.00	0.00	227,047.91
<b>EXPENDITURES</b>									
<i>Debt Service (Function 9200)</i>									
Redemption of Principal	710	8,000.00	146,540.00						154,540.00
Interest	720	160.00	74,244.83						74,404.83
Dues and Fees	730	16.45	824.93						841.38
Other Debt Service	791								0.00
<b>Total Expenditures</b>		8,176.45	221,609.76	0.00	0.00	0.00	0.00	0.00	229,786.21
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		(98.26)	(2,640.04)	0.00	0.00	0.00	0.00	0.00	(2,738.30)
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE</b>									
Issuance of Bonds	3710								0.00
Premium on Sale of Bonds	3791								0.00
Discount on Sale of Bonds (Function 9299)	891								0.00
Proceeds of Lease-Purchase Agreements	3750								0.00
Premium on Lease-Purchase Agreements	3793								0.00
Discount on Lease-Purchase Agreements (Function 9299)	893								0.00
Loans	3720								0.00
Proceeds of Forward Supply Contract	3760								0.00
Face Value of Refunding Bonds	3715								0.00
Premium on Refunding Bonds	3792								0.00
Discount on Refunding Bonds (Function 9299)	892								0.00
Payments to Refunded Bonds Escrow Agent (Function 9299)	761								0.00
Refunding Lease-Purchase Agreements	3755								0.00
Premium on Refunding Lease-Purchase Agreements	3794								0.00
Discount on Refunding Lease-Purchase Agmt (Function 9299)	894								0.00
Payments to Refunded Lease-Purchase Escrow Agent (Function 9299)	762								0.00
<i>Transfers In:</i>									
From General Fund	3610								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
From Enterprise Funds	3690								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
To Enterprise Funds	990								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Other Financing Sources (Uses)</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Net Change in Fund Balances</b>		(98.26)	(2,640.04)	0.00	0.00	0.00	0.00	0.00	(2,738.30)
Fund Balance, July 1, 2019	2800	98.26	20,659.51						20,757.77
Adjustments to Fund Balances	2891								0.00
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								0.00
Restricted Fund Balance	2720		18,019.47						18,019.47
Committed Fund Balance	2730								0.00
Assigned Fund Balance	2740								0.00
Unassigned Fund Balance	2750								0.00
Total Fund Balances, June 30, 2020	2700	0.00	18,019.47	0.00	0.00	0.00	0.00	0.00	18,019.47

DISTRICT SCHOOL BOARD OF MADISON COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS  
 For the Fiscal Year Ended June 30, 2020

REVENUES	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 1011.14 and 1011.15, F.S., Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Program (CO&DS) 360	Nonvoted Capital Improvement Section 1011.71(2), F.S. 370	Voted Capital Improvement Fund 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Totals
<i>Federal:</i>												
Miscellaneous Federal Direct	3199											0.00
Miscellaneous Federal Through State	3299											0.00
<i>State:</i>												
CO&DS Distributed	3321						96,055.44					96,055.44
Interest on Undistributed CO&DS	3325						3,100.83					3,100.83
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				247,647.00							247,647.00
Other Miscellaneous State Revenues	3399									50,000.00		50,000.00
Total State Sources	3300	0.00	0.00	0.00	247,647.00	0.00	99,156.27	0.00	0.00	50,000.00	0.00	396,803.27
<i>Local:</i>												
District Local Capital Improvement Tax	3413							1,122,773.35				1,122,773.35
County Local Sales Tax	3418											0.00
School District Local Sales Tax	3419											0.00
Tax Redemptions	3421											0.00
Payment in Lieu of Taxes	3422											0.00
Excess Fees	3423											0.00
Interest on Investments	3431				1,952.45		3,296.73	329.11				5,578.29
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	1,952.45	0.00	3,296.73	1,123,102.46	0.00	0.00	0.00	1,128,351.64
<b>Total Revenues</b>	<b>3000</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>249,599.45</b>	<b>0.00</b>	<b>102,453.00</b>	<b>1,123,102.46</b>	<b>0.00</b>	<b>50,000.00</b>	<b>0.00</b>	<b>1,525,154.91</b>
<b>EXPENDITURES</b>												
<i>Capital Outlay: (Function 7400)</i>												
Library Books	610											0.00
Audiovisual Materials	620											0.00
Buildings and Fixed Equipment	630											0.00
Furniture, Fixtures and Equipment	640							14,734.00		38,086.80		52,820.80
Motor Vehicles (Including Buses)	650											0.00
Land	660											0.00
Improvements Other Than Buildings	670									15,311.00		15,311.00
Remodeling and Renovations	680				39,377.12			293,594.87		18,000.00		350,971.99
Computer Software	690							39,655.93				39,655.93
Charter School Local Capital Improvement	793											0.00
<i>Debt Service: (Function 9200)</i>												
Redemption of Principal	710							163,793.37				163,793.37
Interest	720							23,572.40				23,572.40
Dues and Fees	730						109.27					109.27
Other Debt Service	791											0.00
<b>Total Expenditures</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>39,377.12</b>	<b>0.00</b>	<b>109.27</b>	<b>535,350.57</b>	<b>0.00</b>	<b>71,397.80</b>	<b>0.00</b>	<b>646,234.76</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>210,222.33</b>	<b>0.00</b>	<b>102,343.73</b>	<b>587,751.89</b>	<b>0.00</b>	<b>(21,397.80)</b>	<b>0.00</b>	<b>878,920.15</b>

DISTRICT SCHOOL BOARD OF MADISON COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS (Continued)  
 For the Fiscal Year Ended June 30, 2020

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	Capital Outlay Bond Issues (COBI)	Special Act Bonds	Sections 1011.14 and 1011.15, F.S., Loans	Public Education Capital Outlay (PECO)	District Bonds	Capital Outlay and Debt Service Program (CO&DS)	Nonvoted Capital Improvement Section 1011.71(2), F.S.	Voted Capital Improvement Fund	Other Capital Projects	ARRA Economic Stimulus Capital Projects	Totals
		310	320	330	340	350	360	370	380	390	399	
Issuance of Bonds	3710											0.00
Premium on Sale of Bonds	3791											0.00
Discount on Sale of Bonds (Function 9299)	891											0.00
Proceeds of Lease-Purchase Agreements	3750											0.00
Premium on Lease-Purchase Agreements	3793											0.00
Discount on Lease-Purchase Agreements (Function 9299)	893											0.00
Loans	3720											0.00
Sale of Capital Assets	3730											0.00
Loss Recoveries	3740											0.00
Proceeds of Forward Supply Contract	3760											0.00
Proceeds from Special Facility Construction Account	3770											0.00
<i>Transfers In:</i>												
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
<i>Transfers Out: (Function 9700)</i>												
To General Fund	910				(247,647.00)			(285,459.05)				(533,106.05)
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	(247,647.00)	0.00	0.00	(285,459.05)	0.00	0.00	0.00	(533,106.05)
<b>Total Other Financing Sources (Uses)</b>		0.00	0.00	0.00	(247,647.00)	0.00	0.00	(285,459.05)	0.00	0.00	0.00	(533,106.05)
<b>Net Change in Fund Balances</b>		0.00	0.00	0.00	(37,424.67)	0.00	102,343.73	302,292.84	0.00	(21,397.80)	0.00	345,814.10
Fund Balance, July 1, 2019	2800		94.88		78,364.43		311,000.05	740,439.47		72,397.15		1,202,295.98
Adjustments to Fund Balances	2891											0.00
<i>Ending Fund Balance:</i>												
Nonspendable Fund Balance	2710											0.00
Restricted Fund Balance	2720		94.88		40,939.76		413,343.78	1,042,732.31		50,999.35		1,548,110.08
Committed Fund Balance	2730											0.00
Assigned Fund Balance	2740											0.00
Unassigned Fund Balance	2750											0.00
<b>Total Fund Balances, June 30, 2020</b>	2700	0.00	94.88	0.00	40,939.76	0.00	413,343.78	1,042,732.31	0.00	50,999.35	0.00	1,548,110.08

DISTRICT SCHOOL BOARD OF MADISON COUNTY  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - PERMANENT FUNDS  
 For the Fiscal Year Ended June 30, 2020

Exhibit K-7  
 FDOE Page 12  
 Fund 000

REVENUES		Account Number							Totals	
Federal Direct		3100								
Federal Through State and Local		3200								
State Sources		3300								
Local Sources		3400								
<b>Total Revenues</b>		3000	0.00							
EXPENDITURES		Account Number	100	200	300	400	500	600	700	Totals
			Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>										
Instruction		5000								0.00
Student Support Services		6100								0.00
Instructional Media Services		6200								0.00
Instruction and Curriculum Development Services		6300								0.00
Instructional Staff Training Services		6400								0.00
Instruction-Related Technology		6500								0.00
Board		7100								0.00
General Administration		7200								0.00
School Administration		7300								0.00
Facilities Acquisition and Construction		7410								0.00
Fiscal Services		7500								0.00
Central Services		7700								0.00
Student Transportation Services		7800								0.00
Operation of Plant		7900								0.00
Maintenance of Plant		8100								0.00
Administrative Technology Services		8200								0.00
Community Services		9100								0.00
<i>Capital Outlay:</i>										
Facilities Acquisition and Construction		7420								0.00
Other Capital Outlay		9300								0.00
<i>Debt Service: (Function 9200)</i>										
Redemption of Principal		710								0.00
Interest		720								0.00
<b>Total Expenditures</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Excess (Deficiency) of Revenues Over Expenditures</b>									0.00	
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>		Account Number								
Sale of Capital Assets		3730								
Loss Recoveries		3740								
<i>Transfers In:</i>										
From General Fund		3610								
From Debt Service Funds		3620								
From Capital Projects Funds		3630								
From Special Revenue Funds		3640								
From Internal Service Funds		3670								
From Enterprise Funds		3690								
Total Transfers In		3600	0.00							
<i>Transfers Out: (Function 9700)</i>										
To General Fund		910								
To Debt Service Funds		920								
To Capital Projects Funds		930								
To Special Revenue Funds		940								
To Internal Service Funds		970								
To Enterprise Funds		990								
Total Transfers Out		9700	0.00							
<b>Total Other Financing Sources (Uses)</b>									0.00	
<b>Net Change in Fund Balance</b>									0.00	
Fund Balance, July 1, 2019		2800								
Adjustments to Fund Balance		2891								
<i>Ending Fund Balance:</i>										
Nonspendable Fund Balance		2710								
Restricted Fund Balance		2720								
Committed Fund Balance		2730								
Assigned Fund Balance		2740								
Unassigned Fund Balance		2750								
<b>Total Fund Balances, June 30, 2020</b>		2700	0.00							

DISTRICT SCHOOL BOARD OF MADISON COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - ENTERPRISE FUNDS  
 For the Fiscal Year Ended June 30, 2020

INCOME OR (LOSS)	Account Number	Self-Insurance - Consortium 911	Self-Insurance - Consortium 912	Self-Insurance - Consortium 913	Self-Insurance - Consortium 914	ARRA - Consortium 915	Other Enterprise Programs 921	Other Enterprise Programs 922	Totals
<b>OPERATING REVENUES</b>									
Charges for Services	3481								0.00
Charges for Sales	3482								0.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489								0.00
<b>Total Operating Revenues</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>OPERATING EXPENSES (Function 9900)</b>									
Salaries	100								0.00
Employee Benefits	200								0.00
Purchased Services	300								0.00
Energy Services	400								0.00
Materials and Supplies	500								0.00
Capital Outlay	600								0.00
Other	700								0.00
Depreciation and Amortization Expense	780								0.00
<b>Total Operating Expenses</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Operating Income (Loss)</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>NONOPERATING REVENUES (EXPENSES)</b>									
Interest on Investments	3431								0.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
<b>Total Nonoperating Revenues (Expenses)</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Net Income (Loss) Before Operating Transfers</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TRANSFERS and CHANGES IN NET POSITION</b>									
<i>Transfers In:</i>									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
<b>Total Transfers In</b>	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
<b>Total Transfers Out</b>	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Change in Net Position</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, July 1, 2019	2880								0.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2020	2780								0.00

DISTRICT SCHOOL BOARD OF MADISON COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - INTERNAL SERVICE FUNDS  
 For the Fiscal Year Ended June 30, 2020

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
<b>OPERATING REVENUES</b>									
Charges for Services	3481								0.00
Charges for Sales	3482								0.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489								0.00
<b>Total Operating Revenues</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>OPERATING EXPENSES (Function 9900)</b>									
Salaries	100								0.00
Employee Benefits	200								0.00
Purchased Services	300								0.00
Energy Services	400								0.00
Materials and Supplies	500								0.00
Capital Outlay	600								0.00
Other	700								0.00
Depreciation and Amortization Expense	780								0.00
<b>Total Operating Expenses</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Operating Income (Loss)</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>NONOPERATING REVENUES (EXPENSES)</b>									
Interest on Investments	3431								0.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
<b>Total Nonoperating Revenues (Expenses)</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Income (Loss) Before Operating Transfers</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TRANSFERS and CHANGES IN NET POSITION</b>									
<i>Transfers In:</i>									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Enterprise Funds	3690								0.00
<b>Total Transfers In</b>	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Enterprise Funds	990								0.00
<b>Total Transfers Out</b>	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Change in Net Position</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, July 1, 2019	2880								0.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2020	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, 2020

Exhibit K-10  
FDOE Page 15  
**Fund 891**

<b>ASSETS</b>	Account Number	Beginning Balance July 1, 2019	Additions	Deductions	Ending Balance June 30, 2020
Cash	1110	237,171.65	605,804.37	610,286.16	232,689.86
Investments	1160				0.00
Accounts Receivable, Net	1131				0.00
Interest Receivable on Investments	1170				0.00
Due From Budgetary Funds	1141				0.00
Due From Other Agencies	1220				0.00
Inventory	1150				0.00
<b>Total Assets</b>		237,171.65	605,804.37	610,286.16	232,689.86
<b>LIABILITIES</b>					
Cash Overdraft	2125				0.00
Accrued Salaries and Benefits	2110				0.00
Payroll Deductions and Withholdings	2170				0.00
Accounts Payable	2120		50.00		50.00
Internal Accounts Payable	2290	237,171.65	605,754.37	610,286.16	232,639.86
Due to Budgetary Funds	2161				0.00
<b>Total Liabilities</b>		237,171.65	605,804.37	610,286.16	232,689.86
<b>NET POSITION</b>					
<b>Restricted for:</b>					
Other purposes					
Individuals, organizations and other governments					
<b>Total Net Position</b>	2785	0.00			0.00

DISTRICT SCHOOL BOARD OF MADISON COUNTY  
 SCHEDULE OF LONG-TERM LIABILITIES  
 June 30, 2020

	Account Number	Governmental Activities Total Balance [1] June 30, 2020	Business-Type Activities Total Balance [1] June 30, 2020	Total	Governmental Activities - Debt Principal Payments 2019-20	Governmental Activities - Principal Due Within One Year 2020-21	Governmental Activities - Debt Interest Payments 2019-20	Governmental Activities - Interest Due Within One Year 2020-21
Notes Payable	2310			0.00				
Obligations Under Leases	2315	359,255.46		359,255.46	113,394.98	122,257.89	20,804.98	11,942.07
Bonds Payable								
SBE/COBI Bonds Payable	2321			0.00	8,000.00		160.00	
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	8,000.00	0.00	160.00	0.00
Liability for Compensated Absences	2330	1,088,989.00		1,088,989.00				
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	1,341,508.00		1,341,508.00	146,540.00	151,508.00	74,244.83	69,277.12
Build America Bonds (BAB) Payable	2344			0.00				
Other Lease-Purchase Agreements Payable	2349	525,748.57		525,748.57	163,793.37	169,392.74	23,572.40	17,973.03
Total Lease-Purchase Agreements Payable	2340	1,867,256.57	0.00	1,867,256.57	310,333.37	320,900.74	97,817.23	87,250.15
Estimated Liability for Long-Term Claims	2350			0.00				
Net Other Postemployment Benefits Obligation	2360	910,183.00		910,183.00				
Net Pension Liability	2365	13,857,466.00		13,857,466.00				
Estimated PECO Advance Payable	2370			0.00				
Other Long-Term Liabilities	2380			0.00				
Derivative Instrument	2390			0.00				
<b>Total Long-term Liabilities</b>		18,083,150.03	0.00	18,083,150.03	431,728.35	443,158.63	118,782.21	99,192.22

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2020, 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, 2020

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2019	Returned To FDOE	Revenues 2019-20	Expenditures 2019-20	Flexibility [1] 2019-20	Unexpended June 30, 2020
Class Size Reduction Operating Funds (3355)	94740	25,707.04		2,535,386.00	2,411,270.86		149,822.18
Excellent Teaching Program (3363)	90570						0.00
Florida Digital Classrooms (FEFP Earmark)	98250	150,365.34		251,695.00	402,060.34		0.00
Florida School Recognition Funds (3361)	92040	993.19		48,468.00	48,468.00		993.19
Instructional Materials (FEFP Earmark) [2]	90880			199,399.00	196,998.83		2,400.17
Library Media (FEFP Earmark) [2]	90881	19,542.53		11,282.00	12,682.57		18,141.96
Mental Health Assistance (FEFP Earmark)	90280			161,100.00	148,965.00		12,135.00
Preschool Projects (3372)	97950						0.00
Research-Based Reading Instruction (FEFP Earmark) [3]	90800			211,380.00	182,448.92		28,931.08
Safe Schools (FEFP Earmark) [4]	90803			378,864.00	378,864.00		0.00
Student Transportation (FEFP Earmark)	90830			526,376.00	526,376.00		0.00
Supplemental Academic Instruction (FEFP Earmark) [3]	91280			688,919.00	448,436.58		240,482.42
Teachers Classroom Supply Assistance (FEFP Earmark)	97580	0.64		49,290.00	49,290.64		0.00
Voluntary Prekindergarten - School Year Program (3371)	96440			121,693.82	121,693.82		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, 2020

Exhibit K-13  
 FDOE Page 18

	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Total
<b>UTILITIES AND ENERGY SERVICES EXPENDITURES:</b>					
<b>Public Utility Services Other than Energy - All Functions</b>	<b>380</b>	103,459.41	31,974.94		135,434.35
Public Utility Services Other than Energy - <i>Functions 7900 &amp; 8100</i>	380	103,459.41			103,459.41
<b>Natural Gas - All Functions</b>	<b>411</b>	56,419.35			56,419.35
Natural Gas - <i>Functions 7900 &amp; 8100</i>	411	56,419.35			56,419.35
<b>Bottled Gas - All Functions</b>	<b>421</b>	5,917.04			5,917.04
Bottled Gas - <i>Functions 7900 &amp; 8100</i>	421	5,917.04			5,917.04
<b>Electricity - All Functions</b>	<b>430</b>	562,811.91			562,811.91
Electricity - <i>Functions 7900 &amp; 8100</i>	430	562,811.91			562,811.91
<b>Heating Oil - All Functions</b>	<b>440</b>				0.00
Heating Oil - <i>Functions 7900 &amp; 8100</i>	440				0.00
<b>Gasoline - All Functions</b>	<b>450</b>	17,317.39	1,283.72	905.30	19,506.41
Gasoline - <i>Functions 7900 &amp; 8100</i>	450	4,143.75			4,143.75
<b>Diesel Fuel - All Functions</b>	<b>460</b>	99,112.12		2,146.46	101,258.58
Diesel Fuel - <i>Functions 7900 &amp; 8100</i>	460				0.00
<b>Other Energy Services - All Functions</b>	<b>490</b>				0.00
Other Energy Services - <i>Functions 7900 &amp; 8100</i>	490				0.00
<b>Subtotal - Functions 7900 &amp; 8100</b>		732,751.46	0.00	0.00	732,751.46
<b>Total - All Functions</b>		845,037.22	33,258.66	3,051.76	881,347.64
<b>ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION: (Function 7800 only)</b>					
Compressed Natural Gas	412				0.00
Liquefied Petroleum Gas	422				0.00
Gasoline	450	13,053.16		656.28	13,709.44
Diesel Fuel	460	99,112.12		1,664.53	100,776.65
Oil and Grease	540				0.00
<b>Total</b>		112,165.28		2,320.81	114,486.09

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Capital Projects Funds 3XX	Total
<b>EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:</b>					
Buses	651				0.00

**DISTRICT SCHOOL BOARD OF MADISON COUNTY**  
**SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES**  
**For the Fiscal Year Ended June 30, 2020**

Exhibit K-13  
FDOE Page 19

<b>TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES</b>	Subobject	General Fund 100	Special Revenue Funds 4XX	Capital Projects Funds 3XX	Total
<i>Noncapitalized Expenditures:</i>					
Technology-Related Professional and Technical Services	319	2,080.00			2,080.00
Technology-Related Repairs and Maintenance	359				0.00
Technology-Related Rentals	369	52,569.46	104,095.73		156,665.19
Telephone and Other Data Communication Services	379	87,814.86	2,945.06		90,759.92
Other Technology-Related Purchased Services	399				0.00
Technology-Related Materials and Supplies	5X9	693.16			693.16
Technology-Related Library Books	619				0.00
Noncapitalized Computer Hardware	644	22,681.79	19,931.02	38,086.80	80,699.61
Technology-Related Noncapitalized Fixtures and Equipment	649	41,552.40			41,552.40
Noncapitalized Software	692	1,500.00	1,445.00	39,655.93	42,600.93
Miscellaneous Technology-Related	799				0.00
<b>Total</b>		208,891.67	128,416.81	77,742.73	415,051.21

<b>TECHNOLOGY-RELATED EQUIPMENT, COMPUTER HARDWARE AND SOFTWARE*</b>	Subobject	General Fund 100	Special Revenue Funds 4XX	Capital Projects Funds 3XX	Total
<i>Capitalized Expenditures:</i>					
Capitalized Computer Hardware and Technology-Related Infrastructure	643	2,694.45	23,036.41		25,730.86
Technology-Related Capitalized Fixtures and Equipment	648	34,524.55			34,524.55
Capitalized Software	691				0.00
<b>Total</b>		37,219.00	23,036.41	0.00	60,255.41

\* 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, 2020

Exhibit K-13  
 FDOE Page 20

	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Total
<b>SUBAWARDS FOR INDIRECT COST RATE:</b>					
<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
<b>FOOD SERVICE SUPPLIES SUBOBJECT</b>		
Supplies	510	14,265.37
Food	570	486,313.52
Donated Foods	580	82,695.36

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Total
<b>Teacher Salaries</b>				
Basic Programs 101, 102 and 103 (Function 5100)	120	3,110,969.60	768,017.39	3,878,986.99
Basic Programs 101, 102 and 103 (Function 5100)	140			0.00
Basic Programs 101, 102 and 103 (Function 5100)	750	78,970.21	1,013.87	79,984.08
<b>Total Basic Program Salaries</b>		3,189,939.81	769,031.26	3,958,971.07
Other Programs 130 (ESOL) (Function 5100)	120	9,440.85	2,330.70	11,771.55
Other Programs 130 (ESOL) (Function 5100)	140			0.00
Other Programs 130 (ESOL) (Function 5100)	750	239.65	3.08	242.73
<b>Total Other Program Salaries</b>		9,680.50	2,333.78	12,014.28
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	942,158.77		942,158.77
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140			0.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750	5,739.16	3,179.23	8,918.39
<b>Total ESE Program Salaries</b>		947,897.93	3,179.23	951,077.16
Career Program 300 (Function 5300)	120	277,300.07	58,845.00	336,145.07
Career Program 300 (Function 5300)	140			0.00
Career Program 300 (Function 5300)	750	6,979.14	367.52	7,346.66
<b>Total Career Program Salaries</b>		284,279.21	59,212.52	343,491.73
<b>TOTAL</b>		4,431,797.45	833,756.79	5,265,554.24

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Total
<b>Textbooks (used for classroom instruction)</b>				
Textbooks (Function 5000)	520	228,731.14	19,709.71	248,440.85

DISTRICT SCHOOL BOARD OF MADISON COUNTY  
 CATEGORICAL FLEXIBLE SPENDING AND OTHER DATA COLLECTION  
 For the Fiscal Year Ended June 30, 2020

Exhibit K-13  
 FDOE Page 21

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
<b>Total Flexible Spending Expenditures</b>		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
<b>Total Flexible Spending Expenditures</b>		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	3,500,103.26			97,898.10	994.09	3,598,995.45
Special Revenue Funds - Food Services	410						0.00
Special Revenue Funds - Other Federal Programs	420						0.00
Capital Projects Funds	3XX			265,647.00			265,647.00
<b>Total Charter School Distributions</b>		3,500,103.26	0.00	265,647.00	97,898.10	994.09	3,864,642.45

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	
<b>Total</b>	5900	0.00

MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting)	Unexpended June 30, 2019	Earnings 2019-20	Expenditures 2019-20	Unexpended June 30, 2020
Earnings, Expenditures and Carryforward Amounts:		91,734.37	91,734.37	
<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			91,734.37	
Student Services				
Consultants				
Other				
<b>Total Expenditures</b>			91,734.37	

General Fund Balance Sheet Information (This information is used in state reporting)	Fund Number	Amount
<i>Balance Sheet Amount, June 30, 2020</i>		
Total Assets and Deferred Outflows of Resources	100	3,398,847.74
Total Liabilities and Deferred Inflows of Resources	100	334,058.80

DISTRICT SCHOOL BOARD OF MADISON COUNTY  
 VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM  
 For the Fiscal Year Ended June 30, 2020

Supplemental Schedule - Fund 100

VOLUNTARY PREKINDERGARTEN PROGRAM [1] GENERAL FUND EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Prekindergarten	5500	223,826.70	75,284.92					1,529.54	300,641.16
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
<b>Total Expenditures</b>		223,826.70	75,284.92	0.00	0.00	0.00	0.00	1,529.54	300,641.16

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

































**SCHEDULE 5  
SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Fiscal Year Ended June 30, 2020**

Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Pass-Through Grantor Number	Amount Provided to Subrecipients	Total Expenditures
<b><u>Clustered</u></b>				
<b>Child Nutrition Cluster</b>				
United States Department of Agriculture				
Florida Department of Agriculture and Consumer Services				
School Breakfast Program	10.553	20002	0.00	228,371.00
National School Lunch Program	10.555	20001, 20003	0.00	954,186.95
Summer Food Service Program for Children	10.559	19006, 19007 20006, 20007	0.00	154,046.57
<b>Total Child Nutrition Cluster</b>				<b>1,336,604.52</b>
<b>Special Education Cluster</b>				
United States Department of Education				
Florida Department of Education				
Special Education – Grants to States	84.027	263	0.00	854,311.02
Special Education – Preschool Grants	84.173	267	0.00	54,655.67
<b>Total Special Education Cluster</b>				<b>908,966.69</b>
<b><u>Not Clustered</u></b>				
<b>United States Department of Agriculture</b>				
Florida Department of Agriculture and Consumer Services				
Fresh Fruit and Vegetable Program	10.582	20004	0.00	<b>45,965.35</b>
<b>United States Department of Education</b>				
Florida Department of Education				
Adult Education – Basic Grants to States	84.002	191	0.00	52,022.75
Title I Grants to Local Educational Agencies	84.010	212, 226	0.00	1,484,064.00
Migrant Education – State Grant Program	84.011	217	0.00	72,619.71
Career and Technical Education – Basic Grants to States	84.048	161	0.00	60,369.25
Education for Homeless Children and Youth	84.196	127	0.00	27,279.37
Rural Education	84.358	110	0.00	41,119.49
Improving Teacher Quality State Grants	84.367	224	0.00	141,032.92
School Improvement Grants	84.377	126	0.00	156,099.42
Student Support and Academic Enrichment Program	84.424	241	0.00	71,210.96
<b>Total United States Department of Education</b>				<b>2,105,817.87</b>
<b>Total Expenditures of Federal Awards</b>				<b>4,397,354.43</b>