WAKULLA COUNTY SCHOOL BOARD

2019 - 2020

SUPERINTENDENT'S ANNUAL FINANCIAL REPORT

Committed To Success

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Superintendent

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School Board Chairman District IV

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FLORIDA DEPARTMENT OF EDUCATION SUPERINTENDENT'S ANNUAL FINANCIAL REPORT (ESE 145) DISTRICT SCHOOL BOARD OF WAKULLA COUNTY For the Fiscal Year Ended June 30, 2020

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The Superintendent's Annual Financial Report (ESE 145) 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 September 14, 2020.

Signature of District School Superintendent

20

FLORIDA DEPARTMENT OF EDUCATION REPORT OF FINANCIAL DATA TO THE COMMISSIONER OF EDUCATION (ESE 348) DISTRICT SCHOOL BOARD OF WAKULLA COUNTY For the Fiscal Year Ended June 30, 2020

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The Report of Financial Data to the Commissioner of Education (ESE 348) for the fiscal year ended June 30, 2020, was submitted in accordance with rule 6A-1.0071, Florida Administrative Code [section 1001.51(12)(b), Florida Statutes]. This report was approved by the school board on September 14, 2020.

G/14/20 Signature Date

Signature of District School Superintendent

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Wakulla County School Board

MANAGEMENT'S DISCUSSION AND ANALYSIS

The Management of the District School Board of Wakulla County have prepared the following discussion and analysis to provide an overview of the District's financial activities for the fiscal year ended June 30, 2020. The information contained in the Management's Discussion and Analysis (MD&A) is intended to highlight significant transactions, events, and conditions and should be considered in conjunction with the District's financial statements and notes to the financial statements.

FINANCIAL HIGHLIGHTS

Financial highlights for the fiscal year 2019-2020 are as follows:

- The District's total net position decreased by \$1,977,576.98 which represents a 3.2 percent decrease from the 2018-2019 fiscal year.
- During the current year, General Fund expenditures exceeded revenues by \$342,044.29. This may be compared to last year's results in which General Fund expenditures exceeded revenues by \$698,312.66.
- The unassigned and assigned fund balances for the General Fund, representing the net current financial resources available for general appropriation by the Board, totaled \$4,940,229.41, or 12.4 percent of General Fund expenditures totaling \$39,802,702.51. This represents a 24.7 percent increase from the previous year's unassigned and assigned fund balances of \$3,963,069.08.

NON-FINANCIAL EVENTS

The following are some of the more significant non-financial related events that occurred during the reporting period:

• The District's funded student enrollment decreased by 5.22 to 5,037.36 students.

OVERVIEW OF THE FINANCIAL STATEMENTS

The basic financial statements consist of three components:

- 1. Government-wide financial statements
- 2. Fund financial statements
- 3. Notes to the financial statements

In addition, this report presents certain required supplementary information which includes management's discussion and analysis.

Government-wide Financial Statements

The government-wide financial statements provide both short-term and long-term information about the District's overall financial condition in a manner similar to those of a private-sector business. The statements include a statement of net position and a statement of activities that are designed to provide consolidated financial information about the governmental and business-type activities of the Primary Government presented on the accrual basis of accounting. The statement of net position provides information about the government's financial position, its assets and liabilities, using an economic resources measurement focus. The difference between the assets and liabilities, the net position, is a measure of the financial health of the District. The statement of activities presents information about the change in the District's net position, the results of operations, during the fiscal year. An increase or decrease in net position is an indication of whether the District's financial health is improving or deteriorating.

The government-wide statements present the District's activities in three categories:

- Governmental activities This represents most of the District's services including its educational programs: basic, vocational, adult, and exceptional education. Support functions such as transportation and administration are also included. Local property taxes and the state's education finance program provide most of the resources that support these activities.
- Business-type activities As the fiscal agent of the Small School District Council Consortium, the District charges fees to cover the cost of certain services it provides.

• Component units – The District presents Wakulla's Charter School of the Arts, Science, and Technology as a separate legal entity in this report. Although the school is a legally separate organization, it is consider a component unit for financial reporting purposes and is included in this report because the school meets the criteria for inclusion provided by generally accepted accounting principles. Financial information for this component unit is reported separately from the financial information presented for the primary government.

Over a period of time, changes in the District's net position is an indication of improving or deteriorating financial condition. This information should be evaluated in conjunction with other non-financial factors, such as changes in the District's property tax base, student enrollment, and the condition of the District's capital assets including its school buildings and administrative facilities.

Fund Financial Statements

Fund financial statements are one of the components of the basic financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements and prudent fiscal management. Certain funds are established by law while others are created by legal agreements, such as bond covenants. Fund financial statements provide more detailed information about the District's financial activities, focusing on its most significant or "major" funds rather than fund types. This is in contrast to the entity-wide perspective contained in the government-wide statements.

All of the District's funds may be classified within one of three broad categories:

• Governmental Funds – Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources as well as balances of spendable resources available at the end of the fiscal year. Consequently, the governmental fund statements provide a detailed

short-term view that may be used to evaluate the District's near-term financing requirements.

This short-term view is useful when compared to the long-term view presented as governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The governmental funds balance sheet and statement of revenues, expenditures, and changes in fund balances provide detailed information about the District's most significant funds. The District's major funds are the General Fund, Special Revenue-Food Service, Special Revenue-Other Fund, Capital Projects-Local Capital Improvement Fund and Capital Projects-Other Fund. Data from other governmental funds are combined into a single, aggregate presentation.

The District adopts an annual appropriated budget for its governmental funds. A budgetary comparison schedule has been provided for the General and other funds to demonstrate compliance with the budget.

- Proprietary Funds Proprietary funds may be established to account for activities in which a fee is charged for services. Enterprise funds are used to report the same functions as business-type activities in the government-wide financial statements. The District uses an enterprise fund to account for the activities of the Small School District Council Consortium, for which the District is fiscal agent.
- Fiduciary Funds Fiduciary funds are used to report assets held in a trustee or fiduciary capacity for the benefit of external parties, such as student activity funds. Fiduciary funds are not reflected in the government-wide statements because the resources are not available to support the District's own programs. In its fiduciary capacity, the District is responsible for ensuring that the assets reported in these funds are used only for their intended purposes. The District uses agency funds to account for resources held for student activities and groups.

Notes to Financial Statements

The notes provide additional information that is essential for a full understanding of the data provided in the government-wide and fund financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position may serve over time as a useful indicator of a government's financial health. The following is a comparison of the District's net position as of June 30, 2020, compared to net position as of June 30, 2019:

	Governmental.	Activities	Business-Typ	e Activities	TOTAL	5
	6-30-20	6-30-19	6-30-20	6-30-19	6-30-20	6-30-19
Current Assets	14,062,670.00	9,512,380.44	33,230.68	25,607.80	14,095,900.68	9,537,988.24
Noncurrent Assets	73,697,773.62	77,219,402.18			73,697,773.62	77,219,402.18
TOTAL ASSETS	87,760,443.62	86,731,782.62	33,230.68	25,607.80	87,793,674.30	86,757,390.42
Total Deferred Outflow of Resources	9,403,335.00	10,526,317.00			9,403,335.00	10,526,317.00
Long-Term Liabilities	33,508,649.61	32,245,891.70			33,508,649.61	32,245,891.70
Other Liabilities	1,170,829.29	538,034.34	13,107.00	9,337.00	1,183,936.29	547,371.34
TOTAL LIABILITIE:	34,679,478.90	32,783,926.04	13,107.00	9,337.00	34,692,585.90	32,793,263.04
Total Deferred Inflow of Resources	3,441,222.00	3,449,667.00			3,441,222.00	3,449,667.00
Net Position:						
Invested in Capital Assets -						
Net of Related Debt	78,263,267.56	76,307,402.18			78,263,267.56	76,307,402.18
Restricted	2,571,802.10	3,376,273.28			2,571,802.10	3,376,273.28
Unrestricted -	(21,791,992.94)	(18,659,168.88)	20,123.68	16,270.80	(21,771,869.26)	(18,642,898.08)
TOTAL NET POSITION	\$ 59,043,076.72	\$ 61,024,506.58	\$ 20,123.68	\$ 16,270.80	\$ 59,063,200.40	\$ 61,040,777.38

Net Assets, End of Year

The largest portion of the District's net position reflects its investment in capital assets (e.g., land; buildings; furniture, fixtures, and equipment), less any related debt still outstanding. The District uses these capital assets to provide services to students; consequently, these assets are not available for future spending.

The restricted portion of the District's net position represents resources that are subject to external restrictions on how they may be used.

As of June 30, 2020 the unrestricted portion of the District's net position remains negative due to the recognized pension liability.

The following page is the key elements of the changes in the District's net position for the fiscal years ended June 30, 2020, and June 30, 2019, are as follows:

Operating Results for the Year Ended

	Governme	Governmental Activities		ype Activities	TOTAL			
Program Revenues	6-30-20	6-30-19	6-30-20	6-30-19	6-30-20	6-30-19		
Charges for Services	\$ 144,537.01	\$ 388,281.52	\$ 123,500.00	\$ 105,450.00	\$ 268,037.01	\$ 493,731.52		
Operation Grants and Contributions	4,466,127.24	3,779,573.12			4,466,127.24	3,779,573.12		
Capital Grants and Contributions	203,264.98	199,203.08			203,264.98	199,203.08		
General Revenues:					170	1		
Taxes:					47.1			
Property Taxes, Levied for Operational Purposes	6,770,848.99	6,427,404.89			6,770,848.99	6,427,404.89		
Property Taxes, Levied for Debt Service						-		
Property Taxes, Levied for Capital Projects	2,135,604.28	1,976,414.37			2,135,604.28	1,976,414.37		
Local Sales Taxes					123	2		
Grants and Contributions Not Restricted					8 7 3			
to Specific Programs	33,444,606.82	33,481,622.40			33,444,606.82	33,481,622.40		
Investment Earnings	159,808.88	217,581.69			159,808.88	217,581.69		
M iscellaneous	589,320.92	442,281.03			589,320.92	442,281.03		
Special Items					(42)	-		
Extraord inary I tems					121	2		
Transfers								
TOTAL REVENUES	\$ 47,914,119.12	\$ 46,912,362.10	\$ 123,500.00	\$ 105,450.00	\$ 48,037,619.12	\$ 47,017,812.10		
Instruction	24,893,909.73	24,744,482.71			\$ 24,893,909.73	\$ 24,744,482.71		
Pupil Personnel Services	2,657,755.48	3,209,876.28			2,657,755.48	3,209,876.28		
Instructional Media Services	645,635.75	536,948.86			645,635.75	536,948.86		
Instruction and Curriculum Development Services	654,614.82	540,269.09			654,614.82	540,269.09		
Instructional Staff Training Services	531,692.30	646,903.23			531,692.30	646,903.23		
Instructional Related Technology	266,191.56	269,052.55			266,191.56	269,052.55		
Board	709,467.34	740,243.85			709,467.34	740,243.85		
General Administration	426,307.57	393,158.35			426,307.57	393,158.35		
School Administration	3,027,499.84	2,834,233.52			3,027,499.84	2,834,233.52		
Facilities Acquisition and Construction	430,062.88	513,443.66			430,062.88	513,443.66		
Fiscal Services	556,117.59	554,091.55			556,117.59	554,091.55		
Food Services	2,938,121.16	2,309,457.99			2,938,121.16	2,309,457.99		
Central Services	629,092.83	778,545.58	119,647.12	106,793.72	748,739.95	885,339.30		
Pup il Transportation Services	3,110,071.24	3,042,484.75			3,110,071.24	3,042,484.75		
Operation of Plant	4,880,572.37	3,755,295.41			4,880,572.37	3,755,295.41		
Maintenance of Plant	1,097,969.89	1,152,234.57			1,097,969.89	1,152,234.57		
Ad ministrative Technology Services	432,149.45	222,928.80			432,149.45	222,928.80		
Community Services	13,830.21	10,556.89			13,830.21	10,556.89		
Interest on Long-term Debt	22,780.00	13,458.75			22,780.00	13,458.75		
Unallocated Depreciation/Amortization Expense*	1,971,699.97	1,981,134.65			1,971,699.97	1,981,134.65		
TOTAL EXPENSES	\$ 49,895,541.98	\$ 48,248,801.04	\$ 119,647.12	\$ 106,793.72	\$ 50,015,189.10	\$ 48,355,594.76		
Increase (Decrease) in Net Position	\$ (1,981,422.86)	\$ (1,336,438.94)	\$ 3,852.88	\$ (1,343.72)	\$ (1,977,569.98)	\$ (1,337,782.66)		
Net Position - Beginning	\$ 61,024,499.58	\$ 62,366,686.52	\$ 16,270.80	\$ 17,614.52	61,040,770.38	62,384,301.04		
Adjustment to Net Position (1)		\$ (5,748.00)						
	\$ 61,024,499.58	\$ 62,360,938.52	\$ 16,270.80	\$ 17,614.52	\$ 61,040,770.38	\$ 62,384,301.04		
Net Position - Ending	\$ 59,043,076.72	\$ 61,024,499.58	\$ 20,123.68	\$ 16,270.80	59,063,200.40	61,040,770.38		

Note: (1) The adjustment to beginning net position was due to the implementation of Governmental Accounting Standards Board Statement No. 75 in the prior fiscal year, which was a change in accounting principle that required the District to recognize a liability and operating statement activities reated to changes in the OPEB Plan.

FINANCIAL ANALYSIS OF INDIVIDUAL FUNDS

The largest revenue source is the State of Florida (68 percent). Revenues from State sources are primarily received through the Florida Education Finance Program (FEFP) funding formula. The FEFP formula utilizes student enrollment data, and is designed to maintain equity in funding across all Florida school districts, taking into consideration the District's funding ability based on the local property tax base. State revenues accounted for in the General Fund totaled \$31,817,483.05, an increase of \$125,554.69 from the prior year. Compare to the previous year, the base student allocation multiplied by the District cost differential increased by 2.1% from \$3,981.98 per FTE to \$4,000.51 per FTE. Overall State revenues totaled \$32,468,354.53, an decrease of \$272,407.03.

Property tax revenue increased by \$502,436.01 or 6.0 percent, despite the Legislature again reducing the Required Local Effort millage authorized to fund public education throughout the State.

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

The General Fund is the District's chief operating fund. For the current fiscal year, 82.9 percent of revenues and 80.8 percent of expenditures of the governmental funds were accounted for in the General Fund. During the fiscal year, the total fund balance increased by \$1,094,588.76 to \$6,174,499.98. The unassigned and assigned fund balances of the General Fund are an important indicator of the District's financial condition. Through fiscal prudence, the District attempts to maintain an unassigned plus assigned fund balance of at least 8 percent of General Fund revenues for any given fiscal year. At the end of the current fiscal year, unassigned plus assigned fund balance was \$4,940,229.41, or 12.5 percent of General Fund revenues totaling \$39,450,658.22. The unassigned plus assigned fund balance increased \$977,160.33 from the unassigned plus assigned fund balance of \$3,963,069.08 in the previous fiscal year.

The Special Revenue – Other Fund is used to account for certain Federal grant program activities, including revenues and expenditures totaling \$2,447,458.59 each. Because grant revenues attributed to grants accounted for in this fund are not recognized until expenditures are incurred, this fund generally does not accumulate a fund balance.

The Capital Projects- Local Capital Improvement Fund has a total fund balance of \$550,154.23 and the Capital Projects - Other Fund has a total fund balance of \$527,826.31. Fund balances for these funds are either restricted or assigned for the acquisition, construction, and maintenance of capital assets. All of the fund balance has been encumbered for construction projects, including the replacement of HVAC Control systems and the construction phase of the new bus garage.

The only proprietary fund for the district is the Small School District Council Consortium Enterprise Fund which reported unrestricted net assets of \$20,123.68. This balance represents a 23.7 percent increase from the previous year. This decrease occurred primarily because of increased costs for the consulting firm utilized by the Consortium.

GENERAL FUND BUDGETARY HIGHLIGHTS

During the 2019-20 fiscal year, the District amended its General Fund budget several times, which resulted in an increase in total budgeted revenues amounting to \$234,062.29, and an increase in final appropriations of \$20,636.61 from the original budgeted amounts.

Actual revenues are \$110,083.39, or 0.3 percent, less than the final budgeted amounts and actual expenditures are \$2,972,214.22, or 6.9 percent, less than final budget amounts. The decrease in expenditures was mainly because instruction and school administration expenditures were less than planned. The actual ending fund balance exceeded the estimated fund balance contained in the final amended budget by \$3,035,709.51.

CAPITAL ASSETS AND LONG-TERM DEBT

The District's investment in capital assets for its governmental activities as of June 30, 2020 totaled \$78,263,267.56 (net of accumulated depreciation). This investment in capital assets includes land; land improvements;

improvements other than buildings; buildings and fixed equipment; furniture, fixtures, and equipment; motor vehicles; construction in progress; audio visual materials; and computer software. Additional information on such assets can be found in Notes to the Financial Statements, section III.C.

As of June 30, 2020, the District had \$720,000 of long-term debt outstanding, which is the remaining balance of a \$900,000 note payable entered into during the previous fiscal year for the purchase of school buses. During the year, retirement of debt totaled \$192,000. Additional information on the District's long-term debt can be found in Notes to the Financial Statements, sections III.D and III.I.

No changes were noted in the District's credit ratings.

The fiscal impact of COVID-19 was minimal for the 2019-20 fiscal year, but fund budgets for the ensuing fiscal year will be closely monitored for any changes in student enrollment and level of Federal, State, and local funding.

REQUESTS FOR INFORMATION

This report is designed to provide citizens, taxpayers, customers, investors, and creditors with a general overview of the District's finances and to demonstrate compliance and accountability for its resources. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the finance department of the District. Randy Beach, Chief Financial Officer, is the contact person for the District and he can be reached at (850) 926-0065 or at Wakulla County School Board, Post Office Box 100, Crawfordville, Florida 32326. Any questions regarding this report should be directed to his attention.

DISTRICT SCHOOL BOARD OF WAKULLA COUNTY MANAGEMENT'S DISCUSSION AND ANALYSIS For the Fiscal Year Ended June 30, 2020

DISTRICT SCHOOL BOARD OF WAKULLA COUNTY STATEMENT OF NET POSITION June 30, 2020

			Primary Government			Component Units	
	Account Number	Governmental Activities	Business-Type Activities	Total	COAST CHARTER	Major Component Unit Name	Total Nonmajor Component Units
SSETS Cash and Cash Equivalents	1110	7,681,033.33	4,372.88	7,685,406.21	0.00	0.00	307,087.00
Investments Taxes Receivable, Net	1160 1120		28,857.80	28,857.80 0.00	0.00	0.00 0.00	101,828.00
Accounts Receivable, Net Interest Receivable on Investments	1131 1170	35,813.12		35,813.12 0.00	0.00	0.00	0.00
Due From Other Agencies Due From Insurer	1220 1180	827,955.88		827,955.88 0.00	0.00	0.00	47,211.00
Deposits Receivable Internal Balances	1210			0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114			0.00	0.00	0.00	0.00
Section 1011.13, F.S. Loan Proceeds Leases Receivable	1420 1425			0.00	0.00	0.00	0.00
Inventory Prepaid Items	1150 1230	232,373.73		232,373.73 0.00	0.00	0.00	0.00 12,576.00
Long-Term Investments Prepaid Insurance Costs	1460 1430			0.00	0.00	0.00	0.00
Other Postemployment Benefits Asset	1410			0.00	0.00	0.00	0.00
Pension Asset apital Assets	1415						
Land Land Improvements - Nondepreciable	1310 1315	3,501,421.43 6,752.00		3,501,421.43 6,752.00	0.00	0.00	0.00
Construction in Progress Nondepreciable Capital Assets	1360	1,777,320.51 5,285,493.94	0.00	1,777,320.51 5,285,493.94	0.00	0.00	0.00
Improvements Other Than Buildings Less Accumulated Depreciation	1320 1329	5,687,366.87 (3,181,690.84)		5,687,366.87 (3,181,690.84)	0.00	0.00	47,602.00 (26,419.00)
Buildings and Fixed Equipment	1330	97,699,725.69		97,699,725.69	0.00	0.00	785,587.00
Less Accumulated Depreciation Furniture, Fixtures and Equipment	1339 1340	(30,473,408.28) 4,936,315.57		(30,473,408.28) 4,936,315.57	0.00	0.00	(273,480.00) 146,856.00
Less Accumulated Depreciation Motor Vehicles	1349 1350	(3,467,262.97) 6,334,543.04		(3,467,262.97) 6,334,543.04	0.00	0.00	(123,363.00) 210,795.00
Less Accumulated Depreciation	1359 1370	(3,844,774.19)		(3,844,774.19)	0.00	0.00	(95,558.00) 10,248.00
Property Under Leases Less Accumulated Amortization	1379			0.00	0.00	0.00	(6,491.00)
Audiovisual Materials Less Accumulated Depreciation	1381 1388	799.20 (567.51)		799.20 (567.51)	0.00	0.00 0.00	5,416.00 (5,416.00)
Computer Software Less Accumulated Amortization	1382 1389	217,697.10 (210,970.06)		217,697.10 (210,970.06)	0.00	0.00	3,248.00 (3,247.00)
Depreciable Capital Assets, Net Total Capital Assets		73,697,773.62 78,983,267.56	0.00	73,697,773.62	0.00	0.00	675,778.00 675,778.00
otal Assets		87,760,443.62	33,230.68	87,793,674.30	0.00	0.00	1,144,480.00
EFERRED OUTFLOWS OF RESOURCES .ccumulated Decrease in Fair Value of Hedging Derivatives	1910			0.00	0.00	0.00	0.00
et Carrying Amount of Debt Refunding	1920 1940	9,005,306.00		0.00 9,005,306.00	0.00	0.00	0.00
ther Postemployment Benefits	1950	398,029.00		398,029.00	0.00	0.00	0.00
sset Retirement Obligation otal Deferred Outflows of Resources	1960	9,403,335.00	0.00	0.00 9,403,335.00	0.00 0.00	0.00 0.00	0.00 0.00
IABILITIES Cash Overdraft	2125			0.00	0.00	0.00	0.00
Accrued Salaries and Benefits Payroll Deductions and Withholdings	2110 2170	17,486.67 36,589,34		17,486.67 36,589,34	0.00	0.00	0.00
Accounts Payable	2120	478,854.41	13,107.00	491,961.41	0.00	0.00	71,420.00
Sales Tax Payable Current Notes Payable	2250			0.00	0.00	0.00	0.00
Accrued Interest Payable Deposits Payable	2210 2220	10,010.00		10,010.00	0.00	0.00	0.00
Due to Other Agencies Due to Fiscal Agent	2230 2240	168,628.46		168,628.46	0.00	0.00	0.00
Pension Liability	2115 2116			0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability Judgments Payable	2130			0.00	0.00	0.00	0.00
Construction Contracts Payable Construction Contracts Payable - Retained Percentage	2140 2150	331,954.48 127,305.93		331,954.48 127,305.93	0.00	0.00	0.00
Estimated Unpaid Claims - Self-Insurance Program Estimated Liability for Claims Adjustment	2271 2272			0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate Unearned Revenues	2280 2410			0.00	0.00	0.00	0.00
ong-Term Liabilities:	2410			0.00	0.00	0.00	0.00
Portion Due Within One Year: Notes Payable	2310	180,000.00		180,000.00	0.00	0.00	125,285.00
Obligations Under Leases Bonds Payable	2315 2320			0.00	0.00	0.00	0.00
Liability for Compensated Absences Lease-Purchase Agreements Payable	2330 2340	218,428.14		218,428.14	0.00	0.00	0.00 2,047.00
Estimated Liability for Long-Term Claims	2350			0.00	0.00	0.00	0.00
Net Other Postemployment Benefits Obligation Net Pension Liability	2360 2365	362,821.20		0.00 362,821.20	0.00	0.00	0.00
Estimated PECO Advance Payable Other Long-Term Liabilities	2370 2380			0.00	0.00	0.00	0.00
Derivative Instrument Estimated Liability for Arbitrage Rebate	2390 2280			0.00	0.00	0.00	0.00
Due Within One Year	2280	761,249.34	0.00	761,249.34	0.00	0.00	127,332.00
Portion Due After One Year: Notes Payable	2310	540,000.00		540,000.00	0.00	0.00	0.00
Obligations Under Leases Bonds Pavable	2315 2320			0.00	0.00	0.00	0.00
Liability for Compensated Absences Lease-Purchase Agreements Payable	2330 2340	2,261,324.50		2,261,324.50 0.00	0.00	0.00	0.00 2,336.00
Estimated Liability for Long-Term Claims	2350	2077.771		0.00	0.00	0.00	0.00
Net Other Postemployment Benefits Obligation Net Pension Liability	2360 2365	3,982,894.00 25,963,182.77		3,982,894.00 25,963,182.77	0.00	0.00 0.00	0.00
Estimated PECO Advance Payable Other Long-Term Liabilities	2370 2380	+		0.00	0.00	0.00	0.00
Derivative Instrument	2390 2280			0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate Due in More than One Year	2200	32,747,401.27	0.00	32,747,401.27	0.00	0.00	2,336.00
Total Long-Term Liabilities tal Liabilities		33,508,650.61 34,679,479.90	0.00 13,107.00	33,508,650.61 34,692,586.90	0.00	0.00 0.00	129,668.00 201,088.00
EFERRED INFLOWS OF RESOURCES cumulated Increase in Fair Value of Hedging Derivatives	2610			0.00	0.00	0.00	0.00
eficit Net Carrying Amount of Debt Refunding	2620			0.00	0.00	0.00	0.00
eferred Revenue	2630 2640	3,247,193.00		0.00 3,247,193.00	0.00	0.00 0.00	0.00 0.00
ther Postemployment Benefits otal Deferred Inflows of Resources	2650	194,029.00 3,441,222.00	0.00	194,029.00 3,441,222.00	0.00	0.00	0.00
ET POSITION	2770				0.00	0.00	
et Investment in Capital Assets estricted For:	2770	78,263,267.56		78,263,267.56			546,110.00
Categorical Carryover Programs Food Service	2780 2780	1,129,945.31 155,920.39		1,129,945.31 155,920.39	0.00	0.00	0.00 1,783.00
Debt Service Capital Projects	2780	1,285,936.40		0.00 1,285,936.40	0.00	0.00	0.00 4,600.00
Other Purposes	2780			0.00	0.00	0.00	31,580.00
nrestricted	2790	(21,791,992.94)	20,123.68 20,123.68	(21,771,869.26)	0.00	0.00	359,319.00 943,392.00

DISTRICT SCHOOL BOARD OF WAKULLA COUNTY STATEMENT OF ACTIVITIES For the Fiscal Year Ended June 30, 2020

				Program Revenues		Net (Expense) Revenue and Changes in Net Position			
				Operating	Capital		Primary Government		
	Account		Charges for	Grants and	Grants and	Governmental	Business-Type		Component
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Activities	Activities	Total	Units
Governmental Activities:									
Instruction	5000	24,893,909.73	25,684.00			(24,868,225.73)		(24,868,225.73)	
Student Support Services	6100	2,657,755.48				(2,657,755.48)		(2,657,755.48)	
Instructional Media Services	6200	645,635.75				(645,635.75)		(645,635.75)	
Instruction and Curriculum Development Services	6300	654,614.82				(654,614.82)		(654,614.82)	
Instructional Staff Training Services	6400	531,692.30				(531,692.30)		(531,692.30)	
Instruction-Related Technology	6500	266,191.56				(266,191.56)		(266,191.56)	
Board	7100	709,467.34				(709,467.34)		(709,467.34)	
General Administration	7200	426,307.57				(426,307.57)		(426,307.57)	
School Administration	7300	3,027,499.84				(3,027,499.84)		(3,027,499.84)	
Facilities Acquisition and Construction	7400	430,062.88			191,192.22	(238,870.66)		(238,870.66)	
Fiscal Services	7500	556,117.59				(556,117.59)		(556,117.59)	
Food Services	7600	2,938,121.16	118,853.01	2,740,572.24		(78,695.91)		(78,695.91)	
Central Services	7700	629,092.83				(629,092.83)		(629,092.83)	
Student Transportation Services	7800	3,110,071.24		1,656,807.00		(1,453,264.24)		(1,453,264.24)	
Operation of Plant	7900	4,880,572.37				(4,880,572.37)		(4,880,572.37)	
Maintenance of Plant	8100	1,097,969.89		68,748.00		(1,029,221.89)		(1,029,221.89)	
Administrative Technology Services	8200	432,149.45				(432,149.45)		(432,149.45)	
Community Services	9100	13,830.21				(13,830.21)		(13,830.21)	
Interest on Long-Term Debt	9200	22,780.00			12,072.76	(10,707.24)		(10,707.24)	
Unallocated Depreciation/Amortization Expense		1,971,699.97				(1,971,699.97)		(1,971,699.97)	
Total Governmental Activities		49,895,541.98	144,537.01	4,466,127.24	203,264.98	(45,081,612.75)		(45,081,612.75)	
Business-type Activities:									
Self-Insurance Consortium							0.00	0.00	
Daycare Operations							0.00	0.00	
Small School Districts Council Consortium		119,647.12	123,500.00				3,852.88	3,852.88	
Total Business-Type Activities		119,647.12	123,500.00	0.00	0.00		3,852.88	3,852.88	
Total Primary Government		50,015,189.10	268,037.01	4,466,127.24	203,264.98	(45,081,612.75)	3,852.88	(45,077,759.87)	
Component Units:									
COAST CHARTER		1,417,507.00	2,078.00	409,667.00	68,748.00				(937,014.00)
Major Component Unit Name		0.00	0.00	0.00	0.00				0.00
Total Nonmajor Component Units		0.00	0.00	0.00	0.00				0.00
Total Component Units		1,417,507.00	2,078.00	409,667.00	68,748.00				(937,014.00)

General Revenues:

Taxes:
Property Taxes, Levied for Operational Purposes
Property Taxes, Levied for Debt Service
Property Taxes, Levied for Capital Projects
Local Sales Taxes
Grants and Contributions Not Restricted to Specific Programs
Investment Earnings
Miscellaneous
Special Items
Extraordinary Items
Transfers
Total General Revenues, Special Items, Extraordinary Items and Transfers
Change in Net Position
Net Position, July 1, 2019
Adjustments to Net Position
Net Position, June 30, 2020

6,770,848.99		6,770,848.99	0.00
		0.00	0.00
2,135,604.28		2,135,604.28	0.00
		0.00	0.00
33,444,606.82		33,444,606.82	986,018.00
159,808.88		159,808.88	1,674.00
589,320.92		589,320.92	0.00
		0.00	0.00
		0.00	0.00
		0.00	0.00
43,100,189.89	0.00	43,100,189.89	987,692.00
(1,981,422.86)	3,852.88	(1,977,569.98)	50,678.00
61,024,499.58	16,270.80	61,040,770.38	892,714.00
		0.00	0.00
59,043,076.72	20,123.68	59,063,200.40	943,392.00

NAME AND PROPERATION OF TRADUCTS Image of the second of the		Account	General	Food Services	Other Federal Programs	Miscellaneous Special Revenue	SBE/COBI Bonds	Special Act Bonds
Lan off Capitalize 110 (2)		Number	100	410	420	490	210	220
Decome 100<		1110	5.890,545.61	36,104.78	1,365.03	0.00	0.00	0.00
Noome for the second	Investments	1160	0.00	0.00	0.00	0.00	0.00	0.00
Manu Borney Martin1780.001600.000.								0.00
Be has de Again1200.525 d'29,41090.1427 d'0.000.000.000.00Branchascat1100.010.010.000.000.000.000.000.00Branchascat1100.000								0.00
Back Network 100 000 000 000 <th< td=""><td>Due From Other Agencies</td><td>1220</td><td>83,522.67</td><td>238,414.08</td><td>414,815.67</td><td>0.00</td><td>0.00</td><td>0.00</td></th<>	Due From Other Agencies	1220	83,522.67	238,414.08	414,815.67	0.00	0.00	0.00
Base Resolut Else Control Contro Control Control <								0.00
Day Bar Manuscripting Age 112 0.00 0								0.00
Intern [100] [10,2,2,3] [2,38,3] [00] <td>Due From Internal Funds</td> <td>1142</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td>	Due From Internal Funds	1142	0.00	0.00	0.00	0.00	0.00	0.00
Spanith 100 0.00 0.00 0.00 0.00 0.00 0.00 DRFERED OUTLOWS OF ISOURCES	le l							0.00
Ling Lange 160 0.00 0.00 0.00 0.00 0.00 0.00 Lange Market Lange Market Lange Lange Lan	· · · · · · · · · · · · · · · · · · ·							0.00
DEPERSID CUTTIONS OF RESURCES Image of the second of the sec	Long-Term Investments		0.00	0.00	0.00	0.00	0.00	0.00
Accountablement all Navier all Robusting all Robu			6,606,725.25	402,567.33	416,180.70	0.00	0.00	0.00
Teal Determined Number of Neurons 0.00		1910	0.00	0.00	0.00	0.00	0.00	0.00
LINELTICS. GETERREPTICATIONS OF RESOLACIS MONTON 200 00	Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00
ND B M AVCS but		\square	6,606,725.25	402,567.33	416,180.70	0.00	0.00	0.00
LANETING 12 0 0 0 0<			1	ļ	ı – – – – – – – – – – – – – – – – – – –			
Scares di lateria di lateria 110 0.00 <t< td=""><td></td><td></td><td>1 </td><td>ļ</td><td>i I</td><td> </td><td></td><td> </td></t<>			1	ļ	i I			
Symph Deckarsin at Withoutage 2100 55.894 0.00 0.00 0.00 0.00 Account Payle 220 0.00 0.00 0.00 0.00 0.00 Account Payle 220 0.00 0.00 0.00 0.00 0.00 0.00 Account Payle 220 0.00 0								0.00
Loom tryphe 210 21371/21 346.404 4.000 0.01 0.00 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td>								0.00
Carnel Norm Payahe 250 0.00 <td>Accounts Payable</td> <td>2120</td> <td>227,707.47</td> <td>246,646.94</td> <td>4,500.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td>	Accounts Payable	2120	227,707.47	246,646.94	4,500.00	0.00	0.00	0.00
Lorent Ruser Royale 2210 0.00 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td>								0.00
Byons Provide 220 0.00								0.00
Date & Beglerar, Fands 2161 0.00 0.0		2220	0.00	0.00	0.00	0.00		0.00
Date Internal Funda 21c2 0.00 0.00 0.00 0.00 0.00 0.00 Dees Field Agers 220 0.00 <t< td=""><td>Due to Other Agencies</td><td>2230</td><td></td><td></td><td></td><td></td><td></td><td>0.00</td></t<>	Due to Other Agencies	2230						0.00
Date bright Agent 220 0.00								0.00
Enson Labelity 115 0.00 0.00 0.00 0.00 0.00 0.00 Dier Pozespiescher Bleefs Liabelity 116 0.00 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td>								0.00
Judgmens Psyche 2130 0.00	Pension Liability	2115	0.00	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable 2140 0.00								0.00
Constructs Payable 2150 0.00 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td>								0.00
Name Bands Psyshe 2180 0.00 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td>								0.00
Uncerned 2410 0.00 0.00 0.00 0.00 0.00 0.00 Total Labilities 432,225.27 246,64.94 416,180.70 0.00 0.00 0.00 Total Labilities 2610 0.00 0.00 0.00 0.00 0.00 0.00 Deferred Rouses 2630 0.00								0.00
Inscribile Revence 2410 0.00 0.00 0.00 0.00 0.00 0.00 0.00 DEFERED INFLOWS OR RESOURCES 432.255.77 246.46.98 441,518.70 0.00								
Total Labilities								0.00
Accomalaced Increase in Fair Value of Hedging Derivatives 2610 0.00	Total Liabilities							0.00
Deferral Revenues 2630 0.00 <td></td> <td>2610</td> <td>0.00</td> <td>0.00</td> <td>1 0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td>		2610	0.00	0.00	1 0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources 0.00 0.00 0.00 0.00 0.00 0.00 PUND BLANCES - </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td>								0.00
Numeratory 2711 104.325.26 128.048.47 0.00 0.00 0.00 0.00 Permanet Puncipal 2712 0.00	Total Deferred Inflows of Resources							0.00
Inventory 2711 104,332,26 128,048,47 0.00		Γ (í – I	I	ı – – – – – – – – – – – – – – – – – – –	'		[]
Prepaid Anoants 2712 0.00 0.00 0.00 0.00 0.00 0.00 Other Not in Spendable Form 2719 0.00		2711	104,325.26	128,048.47	0.00	0.00	0.00	0.00
Other Not in Spendable Form 2719 0.00 <t< td=""><td>Prepaid Amounts</td><td>2712</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td></t<>	Prepaid Amounts	2712	0.00	0.00	0.00	0.00	0.00	0.00
Total Nonspendable Fund Balances 2710 104,325.26 128,048.47 0.00 0.00 0.00 0.00 0.00 Retricted for:								0.00
Restricted for: 721 0.00								0.00
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$								
State Required Carryover Programs 2723 1,129,945.31 0.00 </td <td>Economic Stabilization</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td>	Economic Stabilization							0.00
Local Sales Tax and Other Tax Levy 2724 0.00								0.00
Debt Service 2725 0.00 0.00 0.00 0.00 0.00 0.00 Capital Projects 2726 0.00								0.00
Restricted for 2729 0.00 27,871.92 0.00 </td <td>Debt Service</td> <td>2725</td> <td>0.00</td> <td></td> <td></td> <td>0.00</td> <td>0.00</td> <td>0.00</td>	Debt Service	2725	0.00			0.00	0.00	0.00
Restricted for 2729 0.00 0.00 0.00 0.00 0.00 0.00 Total Restricted Fund Balances 2720 1,129,945,31 27,871.92 0.00 0.00 0.00 0.00 0.00 Committed ro: <								0.00
Total Restricted Fund Balances 2720 1,129,945.31 27.871.92 0.00 0.00 0.00 0.00 0.00 Committed to:								0.00
Economic Stabilization 2731 0.00 0.00 0.00 0.00 0.00 0.00 Contractual Agreements 2732 0.00	Total Restricted Fund Balances							0.00
Contractual Agreements 2732 0.00 0.00 0.00 0.00 0.00 0.00 Committed for 2739 0.00 <		2721	0.00				0.00	0.00
Committed for 2739 0.00								0.00
Total Committed Fund Balances 2730 0.00 0.00 0.00 0.00 0.00 0.00 Assigned to:	Committed for	2739	0.00	0.00	0.00	0.00	0.00	0.00
Assigned to: 274 0.00 0.00 0.00 0.00 0.00 Debt Service 2742 0.00 0.00 0.00 0.00 0.00 0.00 Capital Projects 2743 0.00 0.00 0.00 0.00 0.00 0.00 Permanent Fund 2744 0.00 0.00 0.00 0.00 0.00 0.00 Assigned for 2749 705,528,94 0.00 0.00 0.00 0.00 0.00 0.00 Assigned for 2749 15,325,75 0.00								0.00
Special Revenue 2741 0.00 0.00 0.00 0.00 0.00 Deb Service 2742 0.00 0.00 0.00 0.00 0.00 0.00 Capital Projects 2743 0.00 0.00 0.00 0.00 0.00 0.00 Permanent Fund 2744 0.00 0.00 0.00 0.00 0.00 0.00 Assigned for 2749 705,528,94 0.00 0.0		2730	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service 2742 0.00 0.00 0.00 0.00 0.00 0.00 Capital Projects 2743 0.00 0.00 0.00 0.00 0.00 0.00 Permanent Fund 2744 0.00 0.00 0.00 0.00 0.00 0.00 Assigned for		2741	0.00	0.00	0.00	0.00	0.00	0.00
Permanent Fund 2744 0.00 0.00 0.00 0.00 0.00 0.00 Assigned for								0.00
Assigned for 2749 705,528,94 0.00 0.00 0.00 0.00 0.00 Assigned for 2749 15,325.75 0.00 0.00 0.00 0.00 0.00 Total Assigned Fund Balances 2740 720,854.69 0.00 0.00 0.00 0.00 0.00 Total Unassigned Fund Balances 2750 4,219,374.72 0.00 0.00 0.00 0.00 0.00 Total Unassigned Fund Balances 2700 6,174,499.98 155,920.39 0.00 0.00 0.00 0.00 Total Liabilities, Deferred Inflows of								0.00
Assigned for 2749 15,325.75 0.00 0.00 0.00 0.00 0.00 Total Assigned Fund Balances 2740 720,854.69 0.00 0.00 0.00 0.00 0.00 Total Unassigned Fund Balances 2750 4,219,374.72 0.00 0.00 0.00 0.00 0.00 Total Fund Balances 2700 6,174,499.98 155,920.39 0.00 0.00 0.00 0.00 Total Liabilities, Deferred Inflows of Constrained Constrained <thconstrained< th=""> Constrained Constrain</thconstrained<>								0.00
Total Unassigned Fund Balances 2750 4,219,374.72 0.00	Assigned for	2749	15,325.75	0.00	0.00	0.00	0.00	0.00
Total Fund Balances 2700 6,174,499.98 155,920.39 0.00 0.00 0.00 0.00 Total Liabilities, Deferred Inflows of 0.00 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td>								0.00
Total Liabilities, Deferred Inflows of								0.00 0.00
		2700	0,177,777.70	100,740.07	0.00	0.00	0.00	0.00
			6,606,725.25	402,567.33	416,180.70	0.00	0.00	0.00

The notes to financial statements are an integral part of this statement.

	Account Number	Sections 1011.14 & 1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Capital Outlay Bond Issues (COBI) 310
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	Number	230	240	230	270	277	510
ASSETS	1110	0.00	0.00	0.00	0.00	0.00	0.00
Cash and Cash Equivalents Investments	1110 1160	0.00	0.00	0.00	0.00	0.00	0.00
Taxes Receivable, Net	1100	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies Due From Budgetary Funds	1220 1141	0.00	0.00	0.00	0.00	0.00	0.00
Due From Insurer	1141	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00	0.00
Due From Internal Funds	1142	0.00	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents Inventory	1114 1150	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1150	0.00	0.00	0.00	0.00	0.00	0.00
Long-Term Investments	1460	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES	Г						
Accumulated Decrease in Fair Value of Hedging Derivatives Total Deferred Outflows of Resources	1910	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES LIABILITIES	2125						
Cash Overdraft Accrued Salaries and Benefits	2125 2110	0.00	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2110	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable Deposits Payable	2210 2220	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2220	0.00	0.00	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00	0.00	0.00
Due to Internal Funds	2162	0.00	0.00	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00	0.00
Pension Liability Other Postemployment Panefite Liability	2115	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability Judgments Payable	2116 2130	0.00	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2130	0.00	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00	0.00	0.00
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenue Unavailable Revenue	2410 2410	0.00	0.00	0.00	0.00	0.00	0.00 0.00
Total Liabilities	2710	0.00	0.00	0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES				1			
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenues Total Deferred Inflows of Resources	2630	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources FUND BALANCES		0.00	0.00	0.00	0.00	0.00	0.00
Nonspendable:				l I			
Inventory	2711	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Amounts	2712	0.00	0.00	0.00	0.00	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form Total Nonspendable Fund Balances	2719 2710	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for:	2710	0.00	0.00	0.00	0.00	0.00	0.00
Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy Debt Service	2724 2725	0.00	0.00	0.00	0.00	0.00	0.00
Capital Projects	2725	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for	2729	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for	2729	0.00	0.00	0.00	0.00	0.00	0.00
Total Restricted Fund Balances	2720	0.00	0.00	0.00	0.00	0.00	0.00
Committed to: Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00	0.00
Contractual Agreements	2731	0.00	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00	0.00
Total Committed Fund Balances	2730	0.00	0.00	0.00	0.00	0.00	0.00
Assigned to: Special Revenue	2741	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service	2741 2742	0.00	0.00	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	0.00	0.00	0.00
Permanent Fund	2744	0.00	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00	0.00
Assigned for	2749 2740	0.00	0.00	0.00	0.00	0.00	0.00
Total Assigned Fund Balances Total Unassigned Fund Balances	2740 2750	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund Balances	2700	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities, Deferred Inflows of							
Resources and Fund Balances		0.00	0.00	0.00	0.00	0.00	0.00

The notes to financial statements are an integral part of this statement.

	Account Number	Special Act Bonds 320	Sections 1011.14 & 1011.15, F.S., Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service 360	Nonvoted Capital Improvement Fund 370
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	Number	520	550	540	550	300	570
ASSETS	1110	0.00	0.00	0.00	0.00	0.00	941,482.66
Cash and Cash Equivalents Investments	1110 1160	0.00	0.00	0.00	0.00	0.00	941,482.66
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00	0.00	0.00
Interest Receivable on Investments Due From Other Agencies	1170 1220	0.00	0.00	0.00	0.00	0.00	0.00
Due From Budgetary Funds	11220	0.00	0.00	0.00	0.00	0.00	0.00
Due From Insurer	1180	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00	0.00
Due From Internal Funds Cash with Fiscal/Service Agents	1142 1114	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00	0.00
Long-Term Investments Total Assets	1460	0.00	0.00	0.00	0.00	0.00	0.00 941,482.66
DEFERRED OUTFLOWS OF RESOURCES		0.00	0.00	0.00	0.00	0.00	941,482.00
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources LIABILITIES, DEFERRED INFLOWS OF RESOURCES		0.00	0.00	0.00	0.00	0.00	941,482.66
AND FUND BALANCES							
LIABILITIES							
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits Payroll Deductions and Withholdings	2110 2170	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2170	0.00	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable Deposits Payable	2210 2220	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2220	0.00	0.00	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00	0.00	19,992.70
Due to Internal Funds	2162	0.00	0.00	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240 2115	0.00	0.00	0.00	0.00	0.00	0.00
Pension Liability Other Postemployment Benefits Liability	2113	0.00	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00	0.00	300,639.40
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00	0.00	70,696.33
Matured Bonds Payable Matured Interest Payable	2180 2190	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenue	2410	0.00	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue	2410	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities DEFERRED INFLOWS OF RESOURCES		0.00	0.00	0.00	0.00	0.00	391,328.43
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenues	2630	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00
FUND BALANCES Nonspendable:							
Inventory	2711	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Amounts	2712	0.00	0.00	0.00	0.00	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form Total Nonspendable Fund Balances	2719 2710	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for:	2/10	0.00	0.00	0.00	0.00	0.00	0.00
Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs Local Sales Tax and Other Tax Levy	2723 2724	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service	2725	0.00	0.00	0.00	0.00	0.00	0.00
Capital Projects	2726	0.00	0.00	0.00	0.00	0.00	550,154.23
Restricted for	2729 2729	0.00	0.00	0.00 0.00	0.00	0.00	0.00 0.00
Total Restricted Fund Balances	2729	0.00	0.00	0.00	0.00	0.00	550,154.23
Committed to:	2720	0.00	0.00	0.00	0.00	0.00	550,15 1125
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00	0.00
Contractual Agreements Committed for	2732 2739	0.00	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00	0.00
Total Committed Fund Balances	2730	0.00	0.00	0.00	0.00	0.00	0.00
Assigned to:							
Special Revenue	2741	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service Capital Projects	2742 2743	0.00	0.00	0.00	0.00	0.00	0.00
Permanent Fund	2743	0.00	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00	0.00
Total Assigned Fund Balances Total Unassigned Fund Balances	2740 2750	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund Balances	2700	0.00	0.00	0.00	0.00	0.00	550,154.23
Total Liabilities, Deferred Inflows of							
Resources and Fund Balances	1	0.00	0.00	0.00	0.00	0.00	941,482.66

The notes to financial statements are an integral part of this statement.

	<u> </u>	Voted Capital	Other	ARRA Economic	Permanent	Other	Total
	Account Number	Improvement Fund 380	Capital Projects 390	Stimulus Capital Projects 399	Fund 000	Governmental Funds	Governmental Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	114440						
ASSETS Cash and Cash Equivalents	1110	0.00	603,959.85	0.00	0.00	207,575.40	7,681,033.33
Investments	1160 1120	0.00	0.00	0.00	0.00	0.00	0.00
Taxes Receivable, Net Accounts Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00	0.00 35,813.12
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	90,823.00	0.00	0.00	380.46	827,955.88
Due From Budgetary Funds Due From Insurer	1141 1180	0.00 0.00	0.00	0.00	0.00	0.00	492,518.59 0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00	0.00
Due From Internal Funds	1142	0.00	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents Inventory	1114 1150	0.00	0.00	0.00	0.00	0.00	0.00 232,373.73
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00	0.00
Long-Term Investments	1460	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets DEFERRED OUTFLOWS OF RESOURCES	+	0.00	694,782.85	0.00	0.00	207,955.86	9,269,694.65
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources LIABILITIES, DEFERRED INFLOWS OF RESOURCES		0.00	694,782.85	0.00	0.00	207,955.86	9,269,694.65
AND FUND BALANCES			I I				
LIABILITIES							0.00
Cash Overdraft Accrued Salaries and Benefits	2125 2110	0.00	0.00	0.00	0.00	0.00	0.00 17.486.67
Payroll Deductions and Withholdings	2110	0.00	0.00	0.00	0.00	0.00	36,589.34
Accounts Payable	2120	0.00	0.00	0.00	0.00	0.00	478,854.41
Sales Tax Payable Current Notes Payable	2260 2250	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2250	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00	168,628.46
Due to Budgetary Funds	2161	0.00	79,031.86	0.00	0.00	0.00	492,518.59
Due to Internal Funds Due to Fiscal Agent	2162 2240	0.00	0.00	0.00	0.00	0.00	0.00 0.00
Pension Liability	2115	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2116	0.00	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable Construction Contracts Payable - Retained Percentage	2140 2150	0.00	31,315.08 56,609.60	0.00	0.00	0.00	331,954.48 127,305.93
Matured Bonds Payable	2130	0.00	0.00	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenue Unavailable Revenue	2410 2410	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities	2410	0.00	166,956.54	0.00	0.00	0.00	1,653,337.88
DEFERRED INFLOWS OF RESOURCES							
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenues Total Deferred Inflows of Resources	2630	0.00	0.00	0.00	0.00	0.00	0.00
FUND BALANCES	+					**	
Nonspendable:							
Inventory Prepaid Amounts	2711 2712	0.00	0.00	0.00	0.00	0.00	232,373.73 0.00
Prepaid Amounts Permanent Fund Principal	2712	0.00	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00	0.00	0.00
Total Nonspendable Fund Balances	2710	0.00	0.00	0.00	0.00	0.00	232,373.73
Restricted for: Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00	0.00	1,129,945.31
Local Sales Tax and Other Tax Levy Debt Service	2724 2725	0.00	0.00	0.00	0.00	0.00	0.00
Capital Projects	2725	0.00	527,826.31	0.00	0.00	207,955.86	1,285,936.40
Restricted for	2729	0.00	0.00	0.00	0.00	0.00	27,871.92
Restricted for	2729	0.00	0.00	0.00	0.00	0.00	0.00
Total Restricted Fund Balances Committed to:	2720	0.00	527,826.31	0.00	0.00	207,955.86	2,443,753.63
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00	0.00
Committed for Total Committed Fund Balances	2739 2730	0.00	0.00	0.00	0.00	0.00	0.00
Assigned to:	2130	0100		V····	v	Vice -	
Special Revenue	2741	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00	0.00	0.00
Capital Projects Permanent Fund	2743 2744	0.00	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00	705,528.94
Assigned for	2749	0.00	0.00	0.00	0.00	0.00	15,325.75
Total Assigned Fund Balances	2740	0.00	0.00	0.00	0.00	0.00	720,854.69
Total Unassigned Fund Balances Total Fund Balances	2750 2700	0.00	0.00 527,826.31	0.00	0.00	0.00 207,955.86	4,219,374.72 7,616,356.77
Total Liabilities, Deferred Inflows of	2700	0		No. 10 10	N	201,992100	,,010,000
Resources and Fund Balances		0.00	694,782.85	0.00	0.00	207,955.86	9,269,694.65

The notes to financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF WAKULLA COUNTY RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION For the Fiscal Year Ended June 30, 2020		Exhibit C-2
Total Fund Balances - Governmental Funds	\$	7,616,356.77
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets, net of accumulated depreciation, used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds.	\$	78,983,267.56
The deferred outflows of resources and deferred inflow of resources related to pensions and other postemployment benefits (OPEB) are applicable to future periods and, therefore, are not reported in the governmental funds.	\$	5,962,113.00
Interest on long-term debt is accrued as a liability in the governmental-wide statements, but is not recognized in the governmental funds until due	\$	(10,010.00)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental funds.	\$ ((33,508,649.61)
Total Net Position - Governmental Activities	\$	59,043,077.72

	Account Number	General 100	Food Services 410	Other Federal Programs 420	Miscellaneous Special Revenue 490	SBE/COBI Bonds 210
REVENUES			0.00			
Federal Direct Federal Through State and Local	3100 3200	76,927.22 376,668.46	0.00 2,714,590.24	0.00 2,477,458.59	0.00	0.00
State Sources	3200	31,817,483.05	2,714,390.24	2,477,438.39	0.00	0.00
Local Sources:	5500	51,017,105.05	20,002.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	6,770,848.99	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	118,853.01	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00
Other Local Revenue	2400	418,730.50	4,235.86	0.00	0.00	0.00
Total Local Sources Total Revenues	3400	7,189,579.49 39,460,658.22	123,088.87 2,863,661.11	0.00 2,477,458.59	0.00	0.00
EXPENDITURES		39,400,038.22	2,805,001.11	2,477,438.37	0.00	0.00
Current: Instruction	5000	21,663,624.72	0.00	1,651,207.02	0.00	0.00
Student Support Services	6100	2,335,580.64	0.00	284,283.97	0.00	0.00
Instructional Media Services	6200	589,777.69	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300 6400	533,640.76 156,797.32	0.00	61,721.92 345,574.48	0.00	0.00 0.00
Instructional Staff Training Services Instruction-Related Technology	6400	230,037.43	0.00	345,574.48	0.00	0.00
Board	7100	694,712.91	0.00	0.00	0.00	0.00
General Administration	7200	301,335.37	0.00	109,993.81	0.00	0.00
School Administration	7300	2,772,182.89	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410 7500	311,634.84	0.00	0.00 0.00	0.00	0.00 0.00
Fiscal Services Food Services	7500	583,281.92 19,131.98	2,870,703.44	0.00	0.00	0.00
Central Services	7700	607,137.80	0.00	10,465.24	0.00	0.00
Student Transportation Services	7800	2,588,825.45	0.00	3,383.31	0.00	0.00
Operation of Plant	7900	4,721,163.79	0.00	0.00	0.00	0.00
Maintenance of Plant	8100 8200	1,026,414.83 404,043.62	0.00	0.00	0.00	0.00
Administrative Technology Services Community Services	9100	12,680.67	0.00	0.00	0.00	0.00
Debt Service: (Function 9200)						
Redemption of Principal	710	0.00	0.00	0.00	0.00	0.00
Interest	720 730	0.00	0.00	0.00	0.00	0.00
Dues and Fees Other Debt Service	730	0.00	0.00	0.00	0.00	0.00
Capital Outlay:		0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00	0.00
Charter School Local Capital Improvement	7430	0.00	0.00	0.00	0.00	0.00
Other Capital Outlay Total Expenditures	9300	250,697.88 39.802,702.51	14,357.31 2,885,060.75	10,828.84 2,477,458.59	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		(342,044.29)	(21,399.64)	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)		(21-,010-))	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			0.00
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds Proceeds of Lease-Purchase Agreements	891 3750	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets Loss Recoveries	3730 3740	0.00 292,831.42	0.00	0.00	0.00	0.00 0.00
Proceeds of Forward Supply Contract	3740	292,831.42	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds Refunding Lease-Purchase Agreements	892 3755	0.00	0.00	0.00	0.00	0.00 0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00
Transfers In Transfers Out	3600 9700	1,182,048.48	0.00	0.00	0.00	0.00
Transfers Out Total Other Financing Sources (Uses)	9700	1,474,879.90	0.00	0.00	0.00	0.00
SPECIAL ITEMS		0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances	+ +	1,132,835.61	(21,399.64)	0.00	0.00	0.00
Fund Balances, July 1, 2019	2800	5,079,911.22	177,320.03	0.00	0.00	0.00
Adjustments to Fund Balances	2891	(38,246.85)	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2020	2700	6,174,499.98	155,920.39	0.00	0.00	0.00

	Account Number	Special Act Bonds 220	Sections 1011.14 & 1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 290
REVENUES						
Federal Direct	3100	0.00	0.00	0.00	0.00	0.00
Federal Through State and Local State Sources	3200 3300	0.00	0.00	0.00	0.00	0.00
Local Sources:	5500	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,				0.00	
Capital Projects Local Sales Taxes	3423 3418, 3419	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00
Other Local Revenue		0.00	0.00	0.00	0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00
Total Revenues EXPENDITURES		0.00	0.00	0.00	0.00	0.00
Current: Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology Board	6500 7100	0.00	0.00 0.00	0.00	0.00	0.00 0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services Student Transportation Services	7700 7800	0.00 0.00	0.00 0.00	0.00	0.00	0.00 0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200) Redemption of Principal	710	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00
Dues and Fees	730	0.00	0.00	0.00	0.00	0.00
Other Debt Service	791	0.00	0.00	0.00	0.00	0.00
Capital Outlay:	5 100				0.00	
Facilities Acquisition and Construction Charter School Local Capital Improvement	7420 7430	0.00 0.00	0.00 0.00	0.00	0.00	0.00 0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)	2510					
Issuance of Bonds Premium on Sale of Bonds	3710 3791	0.00 0.00	0.00 0.00	0.00	0.00	0.00 0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00
Loans Sale of Capital Assets	3720 3730	0.00 0.00	0.00 0.00	0.00	0.00	0.00 0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds Discount on Refunding Bonds	3792 892	0.00	0.00 0.00	0.00	0.00	0.00 0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00
Transfers In Transfers Out	3600	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)	9700	0.00	0.00	0.00	0.00	0.00
SPECIAL ITEMS		0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances		0.00	0.00	0.00	0.00	0.00
Fund Balances, July 1, 2019	2800	0.00	0.00	0.00	0.00	0.00
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2020	2700	0.00	0.00	0.00	0.00	0.00

	Account Number	ARRA Economic Stimulus Debt Service 299	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 1011.14 & 1011.15, F.S., Loans 330	Public Education Capital Outlay (PECO) 340
REVENUES		277				510
Federal Direct	3100	0.00	0.00	0.00	0.00	0.00
Federal Through State and Local State Sources	3200 3300	0.00	0.00	0.00	0.00	0.00
Local Sources:	5500	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,					
Capital Projects Local Sales Taxes	3423 3418, 3419	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00
Other Local Revenue	2.100	0.00	0.00	0.00	0.00	0.00
Total Local Sources Total Revenues	3400	0.00	0.00	0.00	0.00	0.00
EXPENDITURES		0.00	0.00	0.00	0.00	0.00
Current: Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300 6400	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services Instruction-Related Technology	6400 6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction Fiscal Services	7410 7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant Administrative Technology Services	8100 8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200)						
Redemption of Principal	710	0.00	0.00	0.00	0.00	0.00
Interest Dues and Fees	720 730	0.00	0.00	0.00	0.00	0.00
Other Debt Service	791	0.00	0.00	0.00	0.00	0.00
Capital Outlay:						
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00	0.00
Charter School Local Capital Improvement Other Capital Outlay	7430 9300	0.00	0.00	0.00	0.00	0.00
Total Expenditures	7500	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES) Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements Premium on Lease-Purchase Agreements	3750 3793	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.00
Loss Recoveries Proceeds of Forward Supply Contract	3740 3760	0.00	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract Proceeds from Special Facility Construction Account	3760	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892 2755	0.00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements Premium on Refunding Lease-Purchase Agreements	3755 3794	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	0.00	0.00
Transfers Out Total Other Financing Sources (Uses)	9700	0.00	0.00	0.00	0.00	0.00
SPECIAL ITEMS		0.00		0.00	0.00	0.00
EXTRAORDINARY ITEMS			0.00			
Net Change in Fund Balances		0.00	0.00	0.00	0.00	0.00
Fund Balances, July 1, 2019	2800	0.00	0.00	0.00	0.00	0.00
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2020	2700	0.00	0.00	0.00	0.00	0.00

	Account Number	District Bonds 350	Capital Outlay and Debt Service 360	Nonvoted Capital Improvement Fund 370	Voted Capital Improvement Fund 380	Other Capital Projects 390
REVENUES	rumber	550	500	570	500	570
Federal Direct	3100	0.00	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	0.00	0.00	0.00	0.00	0.00
State Sources	3300	0.00	0.00	0.00	0.00	424,586.34
Local Sources: Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,					
Capital Projects Local Sales Taxes	3423 3418, 3419	0.00	0.00	2,135,604.28	0.00	0.00
Charges for Service - Food Service	3418, 3419 345X	0.00	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00
Other Local Revenue		0.00	0.00	25,224.12	0.00	15,928.14
Total Local Sources	3400	0.00	0.00	2,160,828.40	0.00	15,928.14
Total Revenues	1	0.00	0.00	2,160,828.40	0.00	440,514.48
EXPENDITURES Current: Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology Board	6500 7100	0.00	0.00 0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	3,280.00	0.00	91,612.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services Student Transportation Services	7700 7800	0.00	0.00	0.00	0.00	0.00 0.00
Operation of Plant	7800	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200)	710	0.00	0.00	100,000,00	0.00	0.00
Redemption of Principal Interest	710 720	0.00	0.00	180,000.00 25,093.75	0.00	0.00
Dues and Fees	730	0.00	0.00	0.00	0.00	0.00
Other Debt Service	791	0.00	0.00	0.00	0.00	0.00
Capital Outlay:						
Facilities Acquisition and Construction	7420	0.00	0.00	1,403,620.42	0.00	1,149,881.33
Charter School Local Capital Improvement Other Capital Outlay	7430 9300	0.00	0.00	0.00 123,289.27	0.00	0.00 32,991.03
Total Expenditures	9300	0.00	0.00	1,735,283.44	0.00	1,274,484.36
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	425,544.96	0.00	(833,969.88)
OTHER FINANCING SOURCES (USES)						
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds Discount on Sale of Bonds	3791 891	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.00 0.00
Loss Recoveries Proceeds of Forward Supply Contract	3740 3760	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements Premium on Refunding Lease-Purchase Agreements	3755 3794	0.00	0.00 0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	(1,039,041.13)	0.00	(143,007.35)
Total Other Financing Sources (Uses) SPECIAL ITEMS		0.00	0.00	(1,039,041.13)	0.00	(143,007.35)
EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances	+	0.00	0.00	(613,496.17)	0.00	0.00 (976,977.23)
Fund Balances, July 1, 2019	2800	0.00	0.00	1,163,650.40	0.00	1,504,803.54
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2020	2700	0.00	0.00	550,154.23	0.00	527,826.31

	Account Number	ARRA Economic Stimulus Capital Projects 399	Permanent Funds 000	Other Governmental Funds	Total Governmental Funds
REVENUES					
Federal Direct Federal Through State and Local	3100 3200	0.00	0.00	0.00	76,927.22 5,568,717.29
State Sources	3200	0.00	0.00	200,303.14	32,468,354,53
Local Sources:	5500	0.00	0100	200,000111	52,100,55 1155
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00	0.00	6,770,848.99
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,	0.00	0.00	0.00	0.00
Debt Service Property Taxes Levied, Tax Redemptions and Excess Fees for	3423 3413, 3421,	0.00	0.00	0.00	0.00
Capital Projects	3423	0.00	0.00	0.00	2,135,604.28
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00
Charges for Service - Food Service Impact Fees	345X 3496	0.00	0.00	0.00	118,853.01 0.00
Other Local Revenue	3490	0.00	0.00	12,354.76	476,473.38
Total Local Sources	3400	0.00	0.00	12,354.76	9,501,779.66
Total Revenues		0.00	0.00	212,657.90	47,615,778.70
EXPENDITURES Current:					
Instruction	5000	0.00	0.00	0.00	23,314,831.74
Student Support Services Instructional Media Services	6100 6200	0.00	0.00	0.00	2,619,864.61 589,777.69
Instructional Media Services	6300	0.00	0.00	0.00	595,362.68
Instructional Staff Training Services	6400	0.00	0.00	0.00	502,371.80
Instruction-Related Technology	6500	0.00	0.00	0.00	230,037.43
Board Canaral Administration	7100 7200	0.00	0.00	0.00	694,712.91 411,329.18
General Administration School Administration	7200	0.00	0.00	0.00	2,772,182.89
Facilities Acquisition and Construction	7410	0.00	0.00	8,868.00	415,394.84
Fiscal Services	7500	0.00	0.00	0.00	583,281.92
Food Services	7600 7700	0.00	0.00	0.00	2,889,835.42
Central Services Student Transportation Services	7800	0.00	0.00	0.00	617,603.04 2,592,208.76
Operation of Plant	7900	0.00	0.00	0.00	4,721,163.79
Maintenance of Plant	8100	0.00	0.00	0.00	1,026,414.83
Administrative Technology Services	8200	0.00	0.00	0.00	404,043.62
Community Services Debt Service: (Function 9200)	9100	0.00	0.00	0.00	12,680.67
Redemption of Principal	710	0.00	0.00	12,000.00	192,000.00
Interest	720	0.00	0.00	240.00	25,333.75
Dues and Fees	730 791	0.00	0.00	228.70	228.70
Other Debt Service Capital Outlay:	791	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7420	0.00	0.00	145,720.00	2,699,221.75
Charter School Local Capital Improvement	7430	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	898,870.00	1,331,034.33 49,240,916.35
Total Expenditures Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	1,065,926.70 (853,268.80)	(1,625,137.65)
OTHER FINANCING SOURCES (USES)				, , , , , , , , , , , , , , , , , , ,	
Issuance of Bonds Premium on Sale of Bonds	3710 3791	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements Loans	893 3720	0.00	0.00	0.00	0.00
Sale of Capital Assets	3720	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	292,831.42
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account Face Value of Refunding Bonds	3770 3715	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3715	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements	3794 894	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	1,182,048.48
Transfers Out	9700	0.00	0.00	0.00	(1,182,048.48)
Total Other Financing Sources (Uses) SPECIAL ITEMS		0.00	0.00	0.00	292,831.42
EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00
Net Change in Fund Balances	2800	0.00	0.00	(853,268.80)	(1,332,306.23)
Fund Balances, July 1, 2019 Adjustments to Fund Balances	2800	0.00	0.00	1,061,224.66	8,986,909.85 (38,246.85)
Fund Balances, June 30, 2020	2700	0.00	0.00	207,955.86	7,616,356.77

DISTRICT SCHOOL BOARD OF WAKULLA COUNTY RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES For the Fiscal Year Ended June 30, 2020		Exhibit C-4
Net Change in Fund Balances - Governmental Funds	\$	(1,332,306.23)
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures; however, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as a depreciation expense. This is the amount of capital outlay expenditures in excess of depreciation in the current period.	\$	1,758,355.38
The purchases method of inventory accounting is used in the governmental funds for the transportation inventories, while the governmental-wide statement inventories are accounted for using the consumption method	\$	(38,246.85)
Donated assets increases the net position in governmental-wide statements	\$	1,100.00
Accrued interest expense reported in the statement of activities does not require the use of current financial resources and, therefore, is not reported as an expenditure in the governmental funds. This is the decrease in accrued interest during the current fiscal year.	\$	2,553.75
Long-term debt proceeds provide current financial resources to the governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of long-term debt is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. This is the amount by which repayments exceed proceeds in the current fiscal year.	\$	192,000.00
In the statement of activities, the cost of compensated absences is measured by the amounts earned during the year, while in the governmental funds, expenditures are recognized based on the amounts actually paid for compensated absences. This is the net amount of compensated absences paid in excess of the amount earned in the current fiscal year.	\$	198,886.06
Governmental funds report District OPEB contributions as expenditures. However, in the statement of activities, the cost of OPEB benefits earned net of employee contributions, as determined through an actuarial valuation, is reported as an OPEB expense.	\$	(67,942.00)
Governmental funds report District pension contributions as expenditures. However, in the statement of activities, the cost of pension benefits earned net of employee contributions is reported as a pension expense.	\$	(2,700,231.97)
Immaterial adjustment to Capital Assets increases the net position in the governmental-wide statements Change in Net Position of Governmental Activities	\$ \$	4,409.00 (1,981,422.86)

DISTRICT SCHOOL BOARD OF WAKULLA COUNTY STATEMENT OF NET POSITION PROPRIETARY FUNDS June 30, 2020

	1 1	Business-Type Activities - Enterprise Funds									
	Account	Self-Insurance Consortium	Self-Insurance Consortium	Self-Insurance Consortium	Self-Insurance Consortium	ARRA Consortium	Other	Other	Other Enterprise		Governmental Activities - Internal Service
ASSETS	Number	911	912	913	914	915	921	922	Funds	Totals	Funds
ASSE15 Current assets:		1									
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,372.88	4,372.88	0.00
Investments	1160	0.00	0.00	0.00	0.00	0.00	0.00	0.00	28,857.80	28,857.80	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies Due From Insurer	1220 1180	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total current assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	33,230.68	33,230.68	0.00
Noncurrent assets: Section 1011.13, F.S., Loan Proceeds	1420	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Leases Receivable	1420	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Long-Term Investments	1460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Insurance Costs	1430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Asset	1410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension Asset	1415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Assets:	1310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Land Land Improvements - Nondepreciable	1310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Construction in Progress	1315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nondepreciable Capital Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Improvements Other Than Buildings	1320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1329	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Buildings and Fixed Equipment	1330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1339	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Furniture, Fixtures and Equipment	1340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation Motor Vehicles	1349 1350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1359	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Under Leases	1370	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Amortization	1379	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Computer Software	1382	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Amortization	1389	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciable Capital Assets, Net		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Capital Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total noncurrent assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets DEFERRED OUTFLOWS OF RESOURCES		0.00	0.00	0.00	0.00	0.00	0.00	0.00	33,230.68	33,230.68	0.00
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Carrying Amount of Debt Refunding	1920	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension	1940	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits	1950	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Asset Retirement Obligation	1960	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LIABILITIES		1									
Current liabilities:	2125	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash Overdraft Accrued Salaries and Benefits	2125 2110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pavroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,107.00	13,107.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension Liability Other Postemployment Benefits Liability	2115 2116	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Unpaid Claims - Self-Insurance Program	2271	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Claims Adjustment	2272	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total current liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,107.00	13,107.00	0.00
Long-term liabilities:					_						
Unearned Revenues	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Obligations Under Leases Liability for Compensated Absences	2315 2330	0.00	0.00	0.00	0.00 0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Other Postemployment Benefits Obligation	2350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Pension Liability	2365	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Long-Term Liabilities	2380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total long-term-liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,107.00	13,107.00	0.00
DEFERRED INFLOWS OF RESOURCES											
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deficit Net Carrying Amount of Debt Refunding	2620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenues	2630	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension Other Postemployment Benefits	2640 2650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources	2000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NET POSITION	1	5.00	5.00	0.00	0.00	5.00	5.00	5.00	5.00	0.00	0.00
Net Investment in Capital Assets	2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for	2780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,123.68	20,123.68	0.00
			0.00	0.00			0.00				
Unrestricted Total Net Position	2790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 20,123.68	0.00 20,123.68	0.00

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

		Business-Type Activities - Enterprise Funds									
		Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	ARRA	e Fullus		Other		Governmental Activities -
	Account	Consortium	Consortium	Consortium	Consortium	Consortium	Other	Other	Enterprise		Internal Service
	Number	911	912	913	914	915	921	922	Funds	Totals	Funds
OPERATING REVENUES	rumoer	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	712	715	714	715	721	722	T und3	Totals	i unus
Charges for Services	3481	0.00	0.00	0.00	0.00	0.00	0.00	0.00	123,500.00	123,500.00	0.00
Charges for Sales	3482	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Premium Revenue	3484	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Operating Revenues	3489	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Total Operating Revenues	5105	0.00	0.00	0.00	0.00	0.00	0.00	0.00	123,500.00		0.00
OPERATING EXPENSES							0.00				
Salaries	100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Purchased Services	300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	119,647.12	119,647.12	0.00
Energy Services	400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Materials and Supplies	500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay	600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other	700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation and Amortization Expense	780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	119,647.12	119,647.12	0.00
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,852.88	3,852.88	0.00
NONOPERATING REVENUES (EXPENSES)											
Investment Income	3430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gifts, Grants and Bequests	3440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Other Miscellaneous Local Sources	3495	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Gain on Disposition of Assets	3780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Loss on Disposition of Assets	810	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Total Nonoperating Revenues (Expenses)		0.00	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	3,852.88		0.00
Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SPECIAL ITEMS											
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS											
		0.00	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	3,852.88	3,852.88	0.00
Net Position, July 1, 2019	2880	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,270.80	16,270.80	0.00
Adjustments to Net Position	2896	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Net Position, June 30, 2020	2780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,123.68	20,123.68	0.00

The notes to financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF WAKULLA COUNTY STATEMENT OF CASH FLOWS PROPRIETARY FUNDS For the Fiscal Year Ended June 30, 2020

bitmam	Governmental										
UnitUnitUnitUnitUnitUnitUnitUnitUnitUnitUnitUnitUnitUnitUnitCMR DWS RAUKALTURAL00<	Activities -			Other		ARRA	Self-Insurance				
CAN INCOM CRAITE CAUTURES <th>Internal Service</th> <th>T. (.).</th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th>	Internal Service	T. (.).									
lappendia000	Funds	Totals	Funds	922	921	915	914	913	912	911	CASH FLOWS FROM OPERATING ACTIVITIES
Name Name	0.00	123,500.00	123,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
myme promise mighyme promise mighyme p	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
Spence include action each0.00<	0.00										Payments to suppliers
Other sequences Control equation control equatio	0.00										Payments to employees
NameName000 </td <td>0.00</td> <td></td>	0.00										
CNI PROVINCY ALTYPESII	0.00										
Shahle magneting gent: 000	0.00	7,022.88	7,022.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Tanken der Lander0.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Nate depended (see by second linearing archina 0.00 0	0.00		0.00								
CNNP MCW CUTLANS PLANED NAMEMA CUTLANS PLANED <td>0.00</td> <td></td>	0.00										
PNNCN CUTUREImage: state of the	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net cash provided (used) by noncapital financing activities
bench00 <td></td>											
Ciped ontowing 000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Newskow diamina diamin diamina diamin								0.00			
Acquint and concentric of qual asset	0.00										
Intering allow quick Adv0.00 <td></td> <td>0.00</td> <td></td> <td>0.00</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>		0.00		0.00							
Nate case provides using services 0.00											
CASH FLOW FLOW INVENCE CUTTIES - - -	0.00										
Process ad visual service 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Parties ad visual service 0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
International dividual network 0.00	0.00	0.00	0.00	0.00	0.02	0.00	0.00	0.00	0.00	0.00	
Inches 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Net absynchtigkes 0.00	0.00										
Net cash pionied usedh je norsing activities 0.00 0.0	0.00										
Net serve (hereage in such and explaying) 0.00 </td <td>0.00</td> <td></td>	0.00										
Cach and schedings-last. Name ODD OD	0.00										
International operating learner (lose) on close) provided (used) by parting activities: International activities:<	0.00						0.00				Cash and cash equivalents - July 1, 2019
lower l	0.00	33,230.68	33,230.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Operating income (loss) on et cah Operation (loss) on et cah SAS28 SAS28 <thsas< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></thsas<>											
Adjummar to recorded operating income (los) to not cach Image (los) to not cach	0.00	2.052.00	2 952 99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
invitation capacity additional capacity in the set of	0.00	3,852.88	3,852.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Depreciation Amoritation segmes 0.00											
Charge in asset and liabilitie: - <t< td=""><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td></td></t<>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Increase) decrease in next receivable0.000.000.000.000.000.000.00Increase) decrease in des from insure0.00<	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Commodities used from USDA program
Increase (accrase) in interest receivable 0.00 </td <td></td>											
Increase (accrease in dee from insurer 0.00	0.00										
Increase (acrease in deposits receivable 0.00 <td>0.00</td> <td></td>	0.00										
Increase (decrease in de from other gencies 0.00	0.00										
(Increase) decrease in due from other agencies 0.00 0	0.00										
Increase (decrease) in advectment in present in instance of the service o	0.00										
(Increase) decrease in pension 0.00	0.00	0.00		0.00	0.00	0.00	0.00		0.00	0.00	
Increase (decrease) in salaries and benefits payable 0.00 0.00 0.000	0.00										
Increase (decrease) in payroll tax liabilities 0.00 0	0.00					0.00	0.00			0.00	
Increase (decrease) in accounts payable 0.00 0.00 0.00 0.00 0.00 0.00 3,770.00 3,770.00 Increase (decrease) in ack overfaft 0.00	0.00										
Increase (decrease) in cash overdraft 0.00	0.00										
Increase (decrease) in judgments payable 0.00 <td>0.00</td> <td></td>	0.00										
Increase (decrease) in sales tax payable 0.00 <td>0.00</td> <td></td>	0.00										
Increase (decrease) in deposits payable 0.00 <td>0.00</td> <td>Increase (decrease) in sales tax payable</td>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Increase (decrease) in sales tax payable
Increase (decrease) in due to other funds 0.00 </td <td>0.00</td> <td>0100</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	0.00	0100									
Increase (decrease) in due to other agencies 0.00 0.0											
Increase (decrease) in unearned revenues 0.00 <td>0.00</td> <td></td>	0.00										
Increase (decrease) in pension 0.00	0.00										
Increase (decrease) in other postemployment benefits 0.00	0.00										
Increase (decrease) in estimated uppaid claims - Self-Insurance Prog. 0.00	0.00										
Total adjustments 0.00 0.00 0.00 0.00 0.00 0.00 3,770.00 3,770.00	0.00										Increase (decrease) in estimated unpaid claims - Self-Insurance Prog.
	0.00										
	0.00										
	0.00	7,622.88	7,622.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net cash provided (used) by operating activities
Noncash investing, capital and financing activities: 0.00	0.00	0.00	0.00	0.00	0.02	0.00	0.00	0.00	0.00	0.00	
Borrowing under capital lease 0.00	0.00										
Company Sector O/O	0.00										
Capital sector Out	0.00										
Net Increase/(Decrease) in the fair value of investments 0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Commodities received through USDA program 0.00 </td <td>0.00</td> <td>Commodities received through USDA program</td>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Commodities received through USDA program

DISTRICT SCHOOL BOARD OF WAKULLA COUNTY STATEMENT OF FIDUCIARY NET POSITION FIDUCIARY FUNDS June 30, 2020

		Total Investment Trust	Total Private-Purpose Trust		
	Account	Funds	Funds	Total Pension Trust Funds	Total Custodial Funds
	Number	84X	85X	87X	89X
ASSETS					
Cash and Cash Equivalents	1110	0.00	0.00	0.00	827,790.00
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00
Pension Contributions Receivable	1132			0.00	
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Inventory	1150				0.00
Total Assets		0.00	0.00	0.00	827,790.00
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	
Pension	1940			0.00	
Other Postemployment Benefits	1950	0.00	0.00	0.00	
Total Deferred Outflows of Resources		0.00	0.00	0.00	
LIABILITIES					
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	0.00	0.00	0.00	827,790.00
Due to Other Agencies	2230	0.00	0.00	0.00	
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	827,790.00
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	
Pension	2640			0.00	
Other Postemployment Benefits	2650	0.00	0.00	0.00	
Total Deferred Inflows of Resources		0.00	0.00	0.00	
NET POSITION					
Restricted for:					
Pensions	2785	0.00	0.00	0.00	0.00
Postemployment benefits other than pensions	2785	0.00	0.00	0.00	0.00
Other purposes	2785	0.00	0.00	0.00	0.00
Individuals, organizations and other governments	2785	0.00	0.00	0.00	0.00
Total Net Position		0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF WAKULLA COUNTY STATEMENT OF CHANGES IN FIDUCIARY NET POSITION FIDUCIARY FUNDS For the Fiscal Year Ended June 30, 2020

		Total Investment Trust	Total Private-Purpose Trust		
	Account	Funds	Funds	Total Pension Trust Funds	Total Custodial Funds
	Number	84X	85X	87X	89X
ADDITIONS					
Miscellaneous	3495				0.00
Contributions:					
Employer		0.00	0.00	0.00	0.00
Plan Members		0.00	0.00	0.00	0.00
Gifts, Grants and Bequests	3440	0.00	0.00	0.00	0.00
Total Contributions		0.00	0.00	0.00	0.00
Investment Income:					
Interest on Investments	3431	0.00	0.00	0.00	0.00
Gain on Sale of Investments	3432	0.00	0.00	0.00	0.00
Net Increase (Decrease) in the Fair Value of Investments	3433	0.00	0.00	0.00	0.00
Total Investment Income		0.00	0.00	0.00	0.00
Less Investment Expense		0.00	0.00	0.00	0.00
Net Investment Income		0.00	0.00	0.00	0.00
Total Additions		0.00	0.00	0.00	0.00
DEDUCTIONS					
Salaries	100	0.00	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00	0.00
Other	700	0.00	0.00	0.00	0.00
Refunds of Contributions		0.00	0.00	0.00	0.00
Administrative Expenses		0.00	0.00	0.00	0.00
Total Deductions		0.00	0.00	0.00	0.00
Change In Net Position		0.00	0.00	0.00	0.00
Net position-beginning	2885	0.00	0.00	0.00	0.00
Adjustments to Net Position	2896	0.00	0.00	0.00	0.00
Net position-ending	2785	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF WAKULLA COUNTY COMBINING STATEMENT OF NET POSITION MAJOR AND NONMAJOR COMPONENT UNITS June 30, 2020

Number Cash and Cash Equivalents 1110 Inversiments 1110 Turess Receivable, Net 1131 Interest Receivable, Net 1131 Interest Receivable, Net 1131 Interest Receivable, Net 1131 Interest Receivable, Net 1130 Due From Other Agencies 1200 Due From Starter 1180 Deposits Receivable 1420 Internal Balances 1420 Cash with Fiscal/Service Agents 1141 Section 101.13, F.S. Loan Proceeds 1420 Leases Receivable 1425 Inventory 1150 Prepaid Insurance Costs 1430 Other Postemployment Benefits Asset 1410 Canstruction in Progress 1300 Ind Inprovements - Nondepreciable 1315 Construction in Progress 1320 Less Accumulated Depreciation 1339 Buildings and Fixed Equipment 1340 Less Accumulated Depreciation 1339 Motor Vehicles 1350 Les	COAST CHARTER 307.087.00 101,2820 0.00	Name 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	Component Units 000 0,000 0	Total Component Units 307,087,00 101,828,00 0,000 0,00
Investments 1160 Traces Receivable, Net 1120 Accounts Receivable, Net 1131 Interes Receivable, Net 1131 Interes Receivable, Net 1131 Interes Receivable, Net 1130 Due From Insurer 1180 Deposits Receivable 1210 Internal Balances 1140 Cash with FiscalService Agents 1141 Section 101.1.3, F.S. Loan Proceeds 1425 Inventory 1150 Prepaid Items 1200 Const Unit FiscalService Agents 1435 Inventory 1150 Prepaid Items 1240 Other Postemployment Benefits Asset 1410 Pension Asset 1440 Capital Assets: 1315 Land 1316 Construction in Progress 1360 Nondepreciable Capital Assets 1360 Nondepreciable Capital Assets 1360 Unprovements: - Nondepreciation 1339 Less Accumulated Depreciation 1339 Less Accumulated Depreciation 1359 Less Accumulated Depreciation 1359 Property Under Leases 1370 Less Accumulated Depreciation 1389 Property Under Leases	101.828.00 0.000 0.00 <td>0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0</td> <td>000 000 000 000 000 000 000 000 000 00</td> <td>101,228.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0</td>	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	000 000 000 000 000 000 000 000 000 00	101,228.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Accounts Receivable, Net 1131 Interest Receivable on Investments 1170 Due From Insurr 1180 Due From Insurr 1180 Deposits Receivable 1210 Internal Balances 1210 Lash with FiscalService Agents 1114 Section 101.1.3, F.S. Loan Proceeds 1425 Lasses Receivable 1425 Inventory 1150 Prepaid Items 1230 Long-Term Investments 1446 Prepaid Insurance Costs 1440 Prepaid Insurance Costs 1440 Prepaid Insurance Costs 1410 Pension Asset 1410 Construction in Progress 1360 Nondepreciable Capital Assets 1117 Improvements - Nondepreciable 1315 Construction in Progress 1320 Less Accumulated Depreciation 1329 Puratiure, Fixtures and Equipment 1330 Less Accumulated Depreciation 1339 Preseriable Capital Assets 1370 Less Accumulated Depreciation 1380 </td <td>0.00 0.00 0.00 0.01 0.02 0.00</td> <td>0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0</td> <td>000 000 000 000 000 000 000 000 000 00</td> <td>0.00 0.00 47,211.00 0.000 0.00</td>	0.00 0.00 0.00 0.01 0.02 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	000 000 000 000 000 000 000 000 000 00	0.00 0.00 47,211.00 0.000 0.00
Due From Other Agencies 1220 Due From Insurer 1180 Deposits Receivable 1210 Internal Balances 1210 Cash with Fiscal/Service Agents 1114 Section 1011.13, F.S. Loan Proceeds 1420 Leases Receivable 1425 Inventory 1150 Prepaid Items 1230 Long Term Investments 1440 Other Postemployment Benefits Asset 1411 Pension Asset 1411 Conjuel Assets: 1315 Land 1310 Construction in Progress 1360 Nondepreciable Capital Assets 1229 Buildings and Fixed Equipment 1330 Less Accumulated Depreciation 1339 Progress 1360 Motor Vehicles 1350 Less Accumulated Depreciation 1359 Progress 1379 Audiovisual Materials 1361 Less Accumulated Amortization 1379 Audiovisual Materials 1381 Less Accumulated Amortization	47,211.00 0.001 0.0248.00 0.0248.00 0.5416.00 3.2478.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	000 000 000 000 000 000 000 000 000 00	47,21100 0,000000
Deposits Receivable 1210 Internal Blances 1 Cash with Fiscal/Service Agents 1114 Section 1011.13, F.S. Loan Proceeds 1420 Leases Receivable 1425 Inventory 1150 Prepaid Items 1230 Long-Term Investments 1460 Prepaid Items 1430 Other Postemployment Benefits Asset 1410 Pension Asset 1415 Construction in Progress 1300 Nondepreciable Capital Assets 1315 Construction in Progress 1330 Less Accumulated Depreciation 1339 Buidings and Fixed Equipment 1340 Less Accumulated Depreciation 1339 Promiture, Fixtures and Equipment 1340 Less Accumulated Depreciation 1339 Less Accumulated Depreciation 1381 Less Accumulated Amorization 1382 Less Accumulated Amorization 1382 Less Accumulated Amorization 1382 Less Accumulated Depreciation 1382 Less Accumulated Amor	0.00 0.01.28.00 0.028.00 0.028.00 0.028.00 0.028.00 0.028.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	000 000 000 000 000 000 000 000 000 00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Cash with FiscalService Agents 1114 Section 101.13, F.S. Loan Proceeds 1420 Leases Receivable 1425 Inventory 1150 Prepaid Hems 1230 Long-Term Investments 1440 Prepaid Insurance Costs 1430 Other Postemployment Benefits Asset 1410 Prepaid Insurance Costs 1415 Capital Assets 1410 Capital Assets 1310 Land Improvements - Nondepreciable 1315 Construction in Progress 1360 Nondepreciable Capital Assets 1329 Improvements Other Than Buildings 1320 Less Accumulated Depreciation 1339 Furniture, Fixtures and Equipment 1340 Less Accumulated Depreciation 1349 Motor Vchicles 1350 Less Accumulated Depreciation 1359 Ponder Under Leases 1370 Less Accumulated Depreciation 1381 Computer Software 1382 Capital Assets 150 Deristion 1389 Deristion 1540 Other Postemployment Benefits 1910 Neat Retirement Objagation 1940 Other Distemployment Benefits 2110	0.00 0.0128.00 0.028.00 0.028.00 0.028.00 0.028.00 0.028.00 0.028.00 0.028.00 0.028.00 0.028.00 0.028.00 0.028.00 0.028.00 0.	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	000 000 000 000 000 000 000 000 000 00	0.000 0.000 0.000 0.2,576.00 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.000000
Lease Receivable 1425 Inventory 1150 Prepaid Items 1230 Long-Term Investments 1440 Prepaid Items 1230 Other Postemployment Benefits Asset 1410 Pension Asset 1411 Capital Assets: 1310 Land 1310 Land Improvements - Nondepreciable 1315 Construction Progress 1360 Nondepreciable Capital Assets: 1300 Less Accumulated Depreciation 1329 Buildings and Fixed Equipment 1330 Less Accumulated Depreciation 1339 Furniture, Fixtures and Equipment 1340 Less Accumulated Depreciation 1359 Projenty Under Leases 1370 Less Accumulated Depreciation 1382 Compater Software 1382 Compater Software 1382 Compater Software 1382 Compater Software 1382 Total Capital Assets 1940 Other Postemployment Benefits 1950 Accumulated Depreciation 1382 Compater Software 1382 Compater Software 1940 Other Postemployment Benefits 1950 Accumulated Anorization 13	0.00 0.01 0.028.58.00 0.53.68.00 0.54.16.00 5.416.00 3.248.00 0.3248.00 0.3247.00 675.778.00 675.778.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	000 000 000 000 000 000 000 000 000 00	0.000 0.00 12.576.00 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.000000
Prepaid Items 1230 Long-Term Investments 1440 Prepaid Insurance Costs 1410 Other Prostemployment Benefits Asset 1410 Capit Term Investments 1410 Pension Asset 1411 Capit Assets: 1310 Land 1310 Land Improvements - Nondepreciable 1315 Construction in Progress 1360 Nondepreciable Capital Assets 1320 Less Accumulated Depreciation 1339 Furniture, Fixtures and Equipment 1340 Less Accumulated Depreciation 1349 Motor Vehicles 1350 Less Accumulated Depreciation 1379 Audiovisual Materials 1381 Less Accumulated Depreciation 1389 Property Under Leases 1370 Less Accumulated Depreciation 1382 Computer Software 1382 Less Accumulated Depreciation 1389 Depreciation 1388 Computer Software 1382 Less Accumulated Amorization 1389	12,576.00 0,005,580,00 0,005,580,000 0,005,580,000 0,005,580,000 0,005,580,000 0,005,580,000 0,005,580,0000 0,0	0.00 0.00	000 000 000 000 000 000 000 000 000 00	12,576.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00
Long-Term Investments 1460 Prepaid Insurance Costs 1430 Other Postemployment Benefits Asset 1410 Pension Asset 1411 Quintal Assets: 1315 Land 1310 Contraction in Progress 1360 Nondepreciable Capital Assets 1315 Improvements - Nondepreciable 1313 Construction in Progress 1320 Buildings and Fixed Equipment 1330 Less Accumulated Depreciation 1339 Purniture, Fixtures and Equipment 1340 Less Accumulated Depreciation 1339 Purniture, Fixtures and Equipment 1340 Less Accumulated Depreciation 1359 Property Under Leases 1370 Less Accumulated Amortization 1379 Audiovisual Materials 1381 Computer Software 1382 Less Accumulated Depreciation 1389 Depreciable Capital Assets. Net 170 Total Capital Assets 170 Consult Software 1910 Net Carying Amount of Debt	0.00 0.01 0.021,78,00 0.021,78,00 0.05,58,00 0.024,800 0.024,91,00 5,416,00 3,248,00 (3,247,00) 675,778,00 675,778,00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Other Postemployment Benefits Asset 1410 Capital Assets 1415 Capital Assets: 1310 Land 1310 Land Improvements - Nondepreciable 1315 Construction in Progress 1360 Nondepreciable Capital Assets 1300 Improvements Other Than Buildings 1320 Less Accumulated Depreciation 1339 Partinuer, Fixtures and Equipment 1330 Less Accumulated Depreciation 1339 Purniture, Fixtures and Equipment 1340 Less Accumulated Depreciation 1349 Motor Vchicles 1350 Less Accumulated Depreciation 1359 Poperty Undre Leases 1370 Less Accumulated Depreciation 1388 Computer Software 1382 Construct assets 1370 Depreciable Capital Assets, Net 1381 Total Capital Assets 1910 Persion 1940 Other Postemployment Benefits 1950 Accumulated Depreciation 1940 Other Ostemployment Benefits </td <td>0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0</td> <td>0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0</td> <td>0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0</td> <td>0.00 0.00 0.00 0.00 0.00 0.00 0.00 47,602.00</td>	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 47,602.00
Capital Assets: 1310 Land 1310 Land Improvements - Nondepreciable 1315 Construction in Progress 1360 Nondepreciable Capital Assets 1300 Improvements Other Than Buildings 1320 Less Accumulated Depreciation 1339 Buildings and Fixed Equipment 1330 Less Accumulated Depreciation 1349 Motor Vehicles 1350 Purniture, Fixtures and Equipment 1340 Motor Vehicles 1350 Less Accumulated Depreciation 1349 Motor Vehicles 1350 Less Accumulated Depreciation 1388 Computer Software 1388 Computer Software 1388 Computer Software 1388 Less Accumulated Amorization 1389 Depreciable Capital Assets 1910 Detereciable Capital Assets 1920 Pension 1940 Other Postemployment Benefits 1950 Accumulated Docrease in Fair Value of Hedging Derivatives 1910 Deprot Under Obligation	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.02	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 47,602.00
Land Improvements - Nondepreciable 1315 Construction in Progress 1360 Nondepreciable Capital Assets 1 Improvements Other Than Buildings 1320 Less Accumulated Depreciation 1339 Buildings and Fixed Equipment 1330 Less Accumulated Depreciation 1339 Furniture, Fixtures and Equipment 1340 Less Accumulated Depreciation 1339 Motor Vehicles 1350 Less Accumulated Depreciation 1349 Motor Vehicles 1350 Less Accumulated Depreciation 1350 Less Accumulated Depreciation 1381 Audiovisual Materials 1381 Computer Software 1382 Less Accumulated Amorization 1389 Depreciable Capital Assets, Net 1701 Total Capital Assets 1920 Pension 1940 Other Postemployment Benefits 1940 Other Ostemployment Benefits 1940 Other Ostemployment Benefits 2110 Payroll Deductions and Withholdings 21170	0.00 0.00 0.00 47.602.65 (26.419.60) (273,480.00) (123,363.00) (123,363.00) (123,363.00) (123,363.00) (10,75.00) (10,75.00) (10,248.00) (10,75.00) (10,248.00) (5,416.00) (5,416.00) (3,247.00) (675,778.00) (675,778.00)	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 47,602.00
Nondepreciable Capital Assets 1320 Ingrovements Other Tan Buildings 1320 Less Accumulated Depreciation 1339 Furniture, Fixtures and Equipment 1330 Less Accumulated Depreciation 1339 Furniture, Fixtures and Equipment 1340 Less Accumulated Depreciation 1349 Motr Vehicles 1350 Less Accumulated Depreciation 1359 Property Under Leases 1370 Less Accumulated Depreciation 1389 Property Under Leases 1370 Less Accumulated Amorization 1389 Depreciable Capital Assets 1382 Computer Software 1382 Less Accumulated Amorization 1389 Depreciable Capital Assets 1701 Total Capital Assets 1910 Net Carrying Amount of Debt Refunding 1920 Persoin 1940 Other Dostemployment Benefits 1950 Asset Retirement Obligation 1960 Total Assets 2110 Accumulated Capitons and Resources 2125	0.00 47,602.00 (26,419.00) 788,587.00 (273,488.00) (213,488.00) (123,363.00) (123,363.00) (123,363.00) (123,363.00) (123,363.00) (123,363.00) (123,363.00) (123,363.00) (123,363.00) (123,363.00) (124,363.00) (124,363.00) (13,441.00) (13,247.00) (13,247.00) (13,247.00) (13,247.00) (13,247.00) (13,247.00) (13,247.00) (13,247.00) (13,247.00) (13,247.00) (13,247.00)	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00	0.00 47,602.00
Improvements Other Than Buildings 1320 Less Accumulated Depreciation 1329 Buildings and Fixed Equipment 1330 Less Accumulated Depreciation 1339 Furniture, Fixtures and Equipment 1340 Less Accumulated Depreciation 1340 Motor Vehicles 1350 Less Accumulated Depreciation 1340 Motor Vehicles 1350 Less Accumulated Depreciation 1350 Less Accumulated Amorization 1379 Audiovisual Materials 1381 Less Accumulated Amorization 1389 Depreciable Capital Assets, Net 1701 Total Capital Assets, Net 1701 Dereciable Capital Assets, Net 1910 Net: Retirement Objection 1940 Other Postemployment Benefits 1920 Pension 1940 Other Ostemployment Benefits 2120 Accumulated Structures and Benefits 2110 Asset Retirement Objegation 1940 Other Postemployment and Withholdings 21170 Accumuts Payable 2220	47,602.00 (26,419.00) 785,587.00 (273,480.00) 146,856.00 210,795.00 (6,91.00) 10,288.00 (6,91.00) (6,91.00) (5,541.60) (5,416.00) (5,416.00) (5,478.00) (6,777.800) 675,778.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00	47,602.00
Buildings and Fixed Equipment 1330 Less Accumulated Depreciation 1339 Furniture, Fixtures and Equipment 1340 Less Accumulated Depreciation 1340 Motor Vchicles 1350 Less Accumulated Depreciation 1359 Motor Vchicles 1350 Less Accumulated Depreciation 1359 Poperty Under Leases 1370 Less Accumulated Depreciation 1381 Less Accumulated Depreciation 1388 Computer Software 1382 Less Accumulated Anortization 1389 Depreciable Capital Assets, Net 1701 Total Capital Assets 1910 Dereciable Capital Assets, Net 1920 Pension 1940 Other Dostemployment Benefits 1950 Asset Retirement Obligation 1960 Total Capital Assets 1920 Pension 1940 Other Dostemployment Benefits 2110 Asset Retirement Obligation 1960 Total Assets 2110 Cash Overdraft 2125 Accurd Salaries and Benefits 2110 Accurd Salaries and Benefits 2110 Cash Overdraft 2220 Cueto Notes Payable 2230	785.587.00 (273.480.00) 146,856.00 (123,436.00) 210,795.00 (95.558.00) (10,481.00) (6,491.00) (5,416.00) (3,247.60) (3,247.60) (3,247.60) 675,778.00 675,778.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00	(26,419.00)
Furniture, Fixtures and Equipment 1340 Less Accumulated Depreciation 1349 Motor Vehicles 1350 Less Accumulated Depreciation 1350 Less Accumulated Depreciation 1370 Less Accumulated Compreciation 1370 Less Accumulated Amorization 1370 Less Accumulated Depreciation 1381 Less Accumulated Amorization 1382 Computer Software 1382 Less Accumulated Amorization 1389 Depreciable Capital Assets, Net 17014 Capital Assets Total Capital Assets 1910 Net Carrying Amount of Debt Refunding 1920 Pension 1940 Other Postemployment Benefits 1950 Accumulated Depreciation 1960 Total Lassies 2110 Pension 1940 Other Postemployment Benefits 2150 Accured Salaries and Benefits 2110 Payroll Deductions and Withholdings 2170 Accuret Notes Payable 2220 Curryins Payable 2220 <td< td=""><td>146.856.00 (123.836.00) 210.795.00 (95.558.00) 10.248.00 (6.491.00) 5.416.00 3.248.00 (3.247.00) 675.778.00 675.778.00</td><td>0.00 0.00 0.00 0.00</td><td></td><td>785,587.00</td></td<>	146.856.00 (123.836.00) 210.795.00 (95.558.00) 10.248.00 (6.491.00) 5.416.00 3.248.00 (3.247.00) 675.778.00 675.778.00	0.00 0.00 0.00 0.00		785,587.00
Motor Vehicles 1350 Less Accumulated Depreciation 1359 Property Under Leases 1370 Less Accumulated Amorization 1379 Less Accumulated Amorization 1371 Less Accumulated Amorization 1381 Less Accumulated Depreciation 1382 Computer Software 1382 Depreciable Capital Assets, Net 1382 Total Capital Assets, Net 1382 Depreciable Capital Assets, Net 1910 Met Carrying Amount of Debt Refunding 1920 Pension 1940 Other Postemployment Benefits 1950 Asset Refrement Obligation 1960 Total Assets 2110 Pension 1940 Other Postemployment Benefits 2110 Asset Refrement Obligation 1960 Total Deferred Outflows of Resources 2110 LABILITIES 2110 Accured Reactions and Withholdings 2170 Accuret Notes Payable 2220 Curret Notes Payable 2220 Due to Other Agencies	210.795.00 (95.558.00) 10.248.00 (6.491.00) 5.416.00 3.248.00 (3.247.00) 675.778.00 675.778.00	0.00	0.00	(273,480.00) 146,856.00
Property Under Leases 1370 Less Accumulated Amorization 1379 Audiovisual Materials 1381 Less Accumulated Depreciation 1388 Less Accumulated Amorization 1382 Less Accumulated Amorization 1382 Less Accumulated Amorization 1382 Depreciate Capital Assets. Net 100 Total Capital Assets 100 Perfectable OUTFLOWS OF RESOURCES Accumulated Decrease in Fair Value of Hedging Derivatives Net Carrying Amount of Debt Refunding 1920 Pension 1940 Other Postemployment Benefits 1950 Asset Retirement Obligation 1960 Total Beterred Outflows of Resources 110 Payroll Deductions and Withholdings 2110 Accurd Istanes and Benefits 2120 Accurd Notes Payable 2260 Currert Notes Payable 2220 Due to Other Agencies 2230 Due to Other Agencies 2220 Due to Other Agencies 22240 Pension Lability 2116	10,248.00 (6,491.00) (5,416.00) (5,416.00) 3,248.00 (3,247.00) (675,778.00 (675,778.00)		0.00	(123,363.00) 210,795.00
Less Accumulated Amorization 1379 Andiovisual Materials 1381 Less Accumulated Depreciation 1388 Computer Software 1382 Less Accumulated Amortization 1389 Depreciable Capital Assets, Net 1381 Total Capital Assets 1381 DEFERERED OUTFLOWS OF RESOURCES 1910 Accumulated Decrease in Fair Value of Hedging Derivatives 1910 Net Carrying Amount of Debt Refunding 1920 Pension 1940 Other Postemployment Benefits 1950 Total Lapital Assets 1940 Other Postemployment Benefits 1950 Total Asset Retirement Obligation 1960 Total Asset Retirement Debt Methodings 2110 Persoin Courtlows of Resources 2110 LABILITIES 2120 Cash Overdraft 21230 Accured Materies and Benefits 2100 Payroll Deductions and Withholdings 2170 Accured Interest Payable 2230 Current Notes Payable 2230 Due to Other Agenties 2230 Due to Other Agenties 2240 Pension Liability 2116	5,416.00 (5,416.00) 3,248.00 (3,247.00) 675,778.00 675,778.00	0.00	0.00	(95,558.00) 10,248.00
Less Accumulated Depreciation 1388 Computer Software 1382 Less Accumulated Amortization 1389 Depreciable Capital Assets, Net 1 Total Capital Assets 1 Depreciable Capital Assets 1 Depreciable Capital Assets 1 Depreciable Capital Assets 1 Depreciable Correscience 1 Accumulated Decrease in Fair Value of Hedging Derivatives 1910 Net Carrying Amount of Debt Refunding 1920 Pension 1940 Other Postemployment Benefits 1950 Total Laberred Outflows of Resources 1 LABILITIES 2 Cash Overdraft 2125 Accured Interest Payable 2240 Caster Ryayable 22200 Cuertor Notes Payable 2230 Due to Other Agencies 2240 Pension Lability 2116	(5,416.00) 3,248.00 (3,247.00) 675,778.00 675,778.00	0.00	0.00	(6,491.00) 5,416.00
Less Accumulated Amorization 1389 Depreciable Capital Assets, Net 1 Total Capital Assets 1 Total Assets 1 DEFERERED OUTFLOWS OF RESOURCES 1 Accumulated Decrease in Fair Value of Hedging Derivatives 1910 Net Carrying Amount of Debt Refunding 1920 Pension 1940 Other Postemployment Benefits 1950 Asset Retirement Obligation 1960 Total Asset Retirement Obligation 1960 Accured Stafares and Benefits 2110 Accured Stafares and Benefits 2120 Accured Nations and Withholdings 2170 Accured Nater Bayable 2220 Current Notes Payable 2220 Due to Other Agencies 2230 Due to Other Agencies 2230 Due to Other Agencies 2240 Pension Lability 2116	(3,247.00) 675,778.00 675,778.00	0.00	0.00	(5,416.00)
Total Capital Assets Total Assets DEFERRED OUTFLOWS OF RESOURCES 1910 Accumulated Decrease in Fair Value of Hedging Derivatives 1910 Net Carrying Amount of Debt Refunding 1920 Pension 1940 Other Postemployment Benefits 1950 Asset Retirement Obligation 1940 Cash Overdraft 2125 Cash Overdraft 2125 Accrued Stafreis and Benefits 2110 Payable 2120 Accounts Payable 2260 Curret Notes Payable 2220 Due to Other Agencies 2230 Due to Other Agencies 2230 Due to Other Agencies 2230 Due to Other Agencies 2240 Pension Lability 2115	675,778.00	0.00	0.00	3,248.00 (3,247.00)
DFEFERRED OUTFLOWS OF RESOURCES 1910 Accumulated Decrease in Fair Value of Hedging Derivatives 1910 Net Carrying Amount of Debt Refunding 1920 Pension 1940 Other Postemployment Benefitis 1950 Asset Retirement Obligation 1960 Total Deferred Outflows of Resources 1210 LABILITES 2125 Accrued Salaries and Benefitis 2110 Payroll Deductions and Withholdings 2170 Accounts Payable 2260 Current Notes Payable 2260 Current Notes Payable 2210 Due to Other Agencies 2230 Due to Fiscal Agent 2240 Pension Liability 2115	1.144.480.00	0.00	0.00	675,778.00 675,778.00
Accumulated Decrease in Fair Value of Hedging Derivatives 1910 Net Carrying Amount of Debt Refunding 1920 Pension 1940 Other Postemployment Benefits 1950 Asset Retirement Obligation 1960 Total Deferred Outflows of Resources 1 LABILITES 2125 Accrued Salaries and Benefits 2110 Payroll Deductions and Withholdings 2170 Accrued Interest Payable 2220 Custor Notes Payable 2220 Due to Other Agencies 22200 Due to Other Agencies 2230 Due to Other Agencies 2240 Pension Liability 2115	,,	0.00	0.00	1,144,480.00
Pension 1940 Other Postemployment Benefits 1950 Asset Retirement Obligation 1960 Total Deferred Outflows of Resources 1 LABRLTTES 2125 Cash Overdraft 2125 Accrued Staties and Benefits 2110 Payroll Deductions and Withholdings 2170 Accounts Payable 2260 Current Notes Payable 2220 Accrued Interse Ryable 2220 Due to Other Agencies 2230 Due to Other Agencies 2230 Due to Other Agencies 2240 Pension Liability 2115	0.00	0.00	0.00	0.00
Asset Retirement Obligation 1960 Total Deferred Outflows of Resources 1 LABILITIES 2125 Cash Overdraft 2120 Accrued Slaries and Benefits 2110 Payroll Deductions and Withholdings 2170 Sales Tax Payable 2260 Current Notes Payable 2260 Current Notes Payable 2210 Deposits Payable 2220 Due to Other Agencies 2230 Due to Fiscal Agent 2240 Pension Liability 2116 Other Postemployment Benefits Liability 2116	0.00	0.00	0.00	0.00
LIABLITTES 2125 Cash Overdraft 2125 Accrued Stafreis and Benefitis 2110 Payroll Deductions and Withholdings 2170 Accounts Payable 2120 Sales Tax Payable 2280 Accrued Stafferst Brayable 2250 Accrued Therest Brayable 2210 Deposits Payable 2220 Due to Other Agencies 2230 Due to Fiscal Agent 2240 Pension Liability 2116	0.00	0.00	0.00	0.00
Cash Overdraft 2125 Accrued Salters and Benefits 2110 Payroll Deductions and Withholdings 2170 Accounts Payable 2120 Sales Tax Payable 2260 Current Notes Payable 2230 Accrued Interest Payable 2220 De to Other Agencies 2220 Due to Other Agencies 2230 Due to Other Agencies 2240 Pension Liability 2116 Other Postemployment Benefits Liability 2116	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings 2170 Accounts Payable 2120 Sales Tax Payable 2260 Current Notes Payable 2280 Accruid Interest Payable 2210 Deposits Payable 2210 Due to Other Agencies 2230 Due to Other Agencies 2230 Due to Fiscal Agent 2240 Pension Liability 2116	0.00	0.00	0.00	0.00
Sales Tax Payable 2260 Current Nores Payable 2250 Accrued Interest Payable 2210 Deposits Payable 2220 Due to Other Agencies 2230 Due to Fiscal Agent 2240 Pension Liability 2115 Other Postemployment Benefits Liability 2116	0.00	0.00	0.00	0.00
Accrued Interest Payable 2210 Deposits Payable 2220 Due to Other Agencies 2230 Due to Fiscal Agent 2240 Pension Liability 2115 Other Postemployment Benefits Liability 2116	71,420.00	0.00	0.00	71,420.00
Due to Other Agencies 2230 Due to Fiscal Agent 2240 Pension Liability 2115 Other Postemployment Benefits Liability 2115	0.00	0.00	0.00	0.00
Due to Fiscal Agent 2240 Pension Liability 2115 Other Postemployment Benefits Liability 2116	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability 2116	0.00	0.00	0.00	0.00
Judgments Pavable 9130	0.00	0.00	0.00	0.00
Construction Contracts Payable 2140	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage 2150 Estimated Unpaid Claims - Self-Insurance Program 2271	0.00	0.00	0.00	0.00
Estimated Liability for Claims Adjustment 2272 Estimated Liability for Arbitrage Rebate 2280	0.00	0.00	0.00	0.00
Unearned Revenues 2410 Long-Term Liabilities:	0.00	0.00	0.00	0.00
Portion Due Within One Year:	125,285,00	0.00	0.00	125,285,00
Obligations Under Leases 2315	0.00	0.00	0.00	0.00
Bonds Payable 2320 Liability for Compensated Absences 2330	0.00	0.00	0.00	0.00
Lease-Purchase Agreements Payable 2340 Estimated Liability for Long-Term Claims 2350	2,047.00	0.00	0.00	2,047.00
Net Other Postemployment Benefits Obligation 2360 Net Pension Liability 2365	0.00	0.00	0.00	0.00
Estimated PECO Advance Payable 2370	0.00	0.00	0.00	0.00
Derivative Instrument 2390	0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate 2280 Due Within One Year	0.00 127,332.00	0.00	0.00	0.00 127,332.00
Portion Due After One Year: Notes Payable 2310	0.00	0.00	0.00	0.00
Obligations Under Leases 2315 Bonds Payable 2320	0.00	0.00	0.00	0.00
Liability for Compensated Absences 2330 Lease-Purchase Agreements Payable 2340	0.00 0.00 2,336.00	0.00	0.00	0.00 0.00 2,336.00
Estimated Liability for Long-Term Claims 2350	0.00	0.00	0.00	0.00
Net Other Postemployment Benefits Obligation 2360 Net Pension Liability 2365	0.00	0.00	0.00	0.00
Estimated PECO Advance Payable 2370 Other Long-Term Liabilities 2380	0.00	0.00	0.00	0.00
Derivative Instrument 2390 Estimated Liability for Arbitrage Rebate 2280	0.00	0.00	0.00	0.00
Due in More than One Year Total Long-Term Liabilities	2,336.00	0.00	0.00	2,336.00
Total Liabilities	201,088.00	0.00	0.00	201,088.00
DEFERRED INFLOWS OF RESOURCES 2610 Accumulated Increase in Fair Value of Hedging Derivatives 2610	0.00	0.00	0.00	0.00
Deficit Net Carrying Amount of Debt Refunding 2620 Deferred Revenues 2630	0.00	0.00	0.00	0.00
Pension 2640 Other Postemployment Benefits 2650	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources	0.00	0.00	0.00	0.00
NET POSITION Net Investment in Capital Assets 2770	546,110.00	0.00	0.00	546,110.00
Restricted For: Categorical Carryover Programs 2780		0.00	0.00	0.00
Food Service 2780 Debt Service 2780	0.00	0.00		0.00
Capital Projects 2780	1,783.00		0.00	1,783.00
Other Purposes 2780 Unrestricted 2790 Total Net Position 2790		0.00	0.00 0.00 0.00 0.00	1,783.00 0.00 4,600.00 31,580.00

DISTRICT SCHOOL BOARD OF WAKULLA COUNTY COMBINING STATEMENT OF ACTIVITIES MAJOR AND NONMAJOR COMPONENT UNITS COAST CHARTER

For the Fiscal Year Ended June 30, 2020

			Program Revenues			Revenue and Changes
FUNCTIONS	Account Number	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	in Net Position Component Unit Activities
Component Unit Activities:		- -				
Instruction	5000	790,584.00	0.00	167,959.00	0.00	(622,625.00)
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	250,640.00	0.00	5,033.00	0.00	(245,607.00)
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	20,724.00	0.00	0.00	0.00	(20,724.00)
Food Services	7600	86,759.00	2,078.00	86,475.00	0.00	1,794.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	75,173.00	0.00	58,410.00	0.00	(16,763.00)
Operation of Plant	7900	160,712.00	0.00	91,790.00	68,748.00	(174.00)
Maintenance of Plant	8100	27,209.00	0.00	0.00	0.00	(27,209.00)
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Interest on Long-Term Debt	9200	5,706.00	0.00	0.00	0.00	(5,706.00)
Unallocated Depreciation/Amortization Expense		0.00				0.00
Total Component Unit Activities		1,417,507.00	2,078.00	409,667.00	68,748.00	(937,014.00)

General Revenues:

Taxes:	
Property Taxes, Levied for Operational Purposes	0.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	0.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	986,018.00
Investment Earnings	1,674.00
Miscellaneous	0.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	987,692.00
Change in Net Position	50,678.00
Net Position, July 1, 2019	892,714.00
Adjustments to Net Position	0.00
Net Position, June 30, 2020	943,392.00

DISTRICT SCHOOL BOARD OF WAKULLA COUNTY COMBINING STATEMENT OF ACTIVITIES (CONTINUED) MAJOR AND NONMAJOR COMPONENT UNITS

Major Component Unit Name

For the Fiscal Year Ended June 30, 2020

					Revenue and Changes	
FUNCTIONS	Account Number	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	in Net Position Component Unit Activities
Component Unit Activities:		-				
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Interest on Long-Term Debt	9200	0.00	0.00	0.00	0.00	0.00
Unallocated Depreciation/Amortization Expense		0.00				0.00
Total Component Unit Activities		0.00	0.00	0.00	0.00	0.00

General Revenues:

Taxes:				
Property Taxes, Levied for Operational Purposes				
Property Taxes, Levied for Debt Service				
Property Taxes, Levied for Capital Projects				
Local Sales Taxes				
Grants and Contributions Not Restricted to Specific Programs				
Investment Earnings				
Miscellaneous				
Special Items				
Extraordinary Items				
Transfers				
Total General Revenues, Special Items, Extraordinary Items and Transfers				
Change in Net Position				
Net Position, July 1, 2019				
Adjustments to Net Position				
Net Position, June 30, 2020				

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DISTRICT SCHOOL BOARD OF WAKULLA COUNTY COMBINING STATEMENT OF ACTIVITIES (CONTINUED) MAJOR AND NONMAJOR COMPONENT UNITS TOTAL NONMAJOR COMPONENT UNITS For the Fiscal Year Ended June 30, 2020

				Revenue and Changes		
FUNCTIONS	Account Number	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	in Net Position Component Unit Activities
Component Unit Activities:						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Interest on Long-Term Debt	9200	0.00	0.00	0.00	0.00	0.00
Unallocated Depreciation/Amortization Expense		0.00				0.00
Total Component Unit Activities		0.00	0.00	0.00	0.00	0.00

General Revenues:

Taxes:
Property Taxes, Levied for Operational Purposes
Property Taxes, Levied for Debt Service
Property Taxes, Levied for Capital Projects
Local Sales Taxes
Grants and Contributions Not Restricted to Specific Programs
Investment Earnings
Miscellaneous
Special Items
Extraordinary Items
Transfers
Total General Revenues, Special Items, Extraordinary Items and Transfers
Change in Net Position
Net Position, July 1, 2019
Adjustments to Net Position
Net Position, June 30, 2020

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DISTRICT SCHOOL BOARD OF WAKULLA COUNTY COMBINING STATEMENT OF ACTIVITIES MAJOR AND NONMAJOR COMPONENT UNITS TOTAL COMPONENT UNITS For the Fiscal Year Ended June 30, 2020

				Revenue and Changes		
FUNCTIONS	Account Number	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	in Net Position Component Unit Activities
Component Unit Activities:						
Instruction	5000	790,584.00	0.00	167,959.00	0.00	(622,625.00)
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	250,640.00	0.00	5,033.00	0.00	(245,607.00)
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	20,724.00	0.00	0.00	0.00	(20,724.00)
Food Services	7600	86,759.00	2,078.00	86,475.00	0.00	1,794.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	75,173.00	0.00	58,410.00	0.00	(16,763.00)
Operation of Plant	7900	160,712.00	0.00	91,790.00	68,748.00	(174.00)
Maintenance of Plant	8100	27,209.00	0.00	0.00	0.00	(27,209.00)
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Interest on Long-Term Debt	9200	5,706.00	0.00	0.00	0.00	(5,706.00)
Unallocated Depreciation/Amortization Expense		0.00				0.00
Total Component Unit Activities		1,417,507.00	2,078.00	409,667.00	68,748.00	(937,014.00)

General Revenues:

Taxes:	
Property Taxes, Levied for Operational Purposes	0.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	0.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	986,018.00
Investment Earnings	1,674.00
Miscellaneous	0.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	987,692.00
Change in Net Position	50,678.00
Net Position, July 1, 2019	892,714.00
Adjustments to Net Position	0.00
Net Position, June 30, 2020	943,392.00

DISTRICT SCHOOL BOARD OF WAKULLA COUNTY NOTES TO FINANCIAL STATEMENTS For the Fiscal Year Ended June 30, 2020

The requirements related to the notes to financial statements are codified in Section 2300 of the Codification of Governmental Accounting and Financial Reporting Standards published by the Governmental Accounting Standards Board. The district is encouraged to use the notes to financial statements from the prior fiscal year audit as a guide for the current year's notes for consistency in financial statement presentation.

DISTRICT SCHOOL BOARD OF WAKULLA COUNTY OTHER REQUIRED SUPPLEMENTARY INFORMATION For the Fiscal Year Ended June 30, 2020

The district is encouraged to use the other required supplementary information from the prior fiscal year audit as a guide for the current year's other required supplementary information for consistency in financial statement presentation.

DISTRICT SCHOOL BOARD OF WAKULLA COUNTY NOTES TO REQUIRED SUPPLEMENTARY INFORMATION For the Fiscal Year Ended June 30, 2020

The district is encouraged to use the notes to required supplementary information from the prior fiscal year audit as a guide for the current year's notes to required supplementary information for consistency in financial statement presentation.

DISTRICT SCHOOL BOARD OF WAKULLA COUNTY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL GENERAL FUND For the Fiscal Year Ended June 30, 2020

		Budgeted Amo	ounts		Variance with	
	Account Number	Original	Final	Actual Amounts	Final Budget - Positive (Negative)	
REVENUES					· •	
Federal Direct Federal Through State and Local	3100 3200	75,000.00 370,506.00	75,000.00 387,239.00	76,927.22 376,668.46	1,927.22 (10,570.54)	
State Sources	3300	31,684,046.00	31,901,375.29	31,817,483.05	(10,570.54) (83,892.24)	
Local Sources:	5500	51,004,040.00	51,701,575.27	51,017,405.05	(05,0)2.24)	
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	6,778,644.00	6,778,644.00	6,770,848.99	(7,795.01)	
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,					
Debt Service Property Taxes Levied, Tax Redemptions and Excess Fees for	3423 3413, 3421,			0.00	0.00	
Capital Projects	3423			0.00	0.00	
Local Sales Taxes	3418, 3419			0.00	0.00	
Charges for Service - Food Service	345X			0.00	0.00	
Impact Fees Other Local Revenue	3496	393,700.00	393,700.00	0.00 418,730.50	0.00 25,030.50	
Total Local Sources	3400	7,172,344.00	7,172,344.00	7,189,579.49	17,235.49	
Total Revenues		39,301,896.00	39,535,958.29	39,460,658.22	(75,300.07)	
EXPENDITURES						
Current:	5000	22.024.552.05	22.075.024.07	21 662 624 72	2 212 200 25	
Instruction Student Support Services	5000 6100	23,934,573.87 3,153,838,51	23,876,934.07 2,427,040.55	21,663,624.72 2,335,580.64	2,213,309.35 91,459.91	
Instructional Media Services	6200	505,587.70	645,339.36	589,777.69	55,561.67	
Instruction and Curriculum Development Services	6300	486,551.99	541,253.68	533,640.76	7,612.92	
Instructional Staff Training Services	6400	127,950.91	166,243.77	156,797.32	9,446.45	
Instruction-Related Technology	6500	281,903.54	236,415.58	230,037.43	6,378.15	
Board General Administration	7100 7200	565,145.96 304,608.33	698,593.04 316,912.94	694,712.91 301,335.37	3,880.13 15,577.57	
School Administration	7200	2,663,692.18	2,772,607.13	2,772,182.89	424.24	
Facilities Acquisition and Construction	7410	173,316.42	356,994.90	311,634.84	45,360.06	
Fiscal Services	7500	581,339.67	585,648.24	583,281.92	2,366.32	
Food Services	7600	750.00	20,050.00	19,131.98	918.02	
Central Services	7700	637,716.38	681,826.90	607,137.80	74,689.10	
Student Transportation Services Operation of Plant	7800 7900	3,220,580.22 4,241,868.90	2,666,244.24 4,771,447.66	2,588,825.45 4,721,163.79	77,418.79 50,283.87	
Maintenance of Plant	8100	1,435,640.37	1,314,004.62	1,026,414.83	287,589.79	
Administrative Technology Services	8200	432,540.17	433,487.17	404,043.62	29,443.55	
Community Services	9100	6,675.00	13,175.00	12,680.67	494.33	
Debt Service: (Function 9200)						
Redemption of Principal Interest	710 720			0.00	0.00	
Due and Fees	720			0.00	0.00	
Other Debt Service	791			0.00	0.00	
Capital Outlay:						
Facilities Acquisition and Construction	7420		0.00	0.00	0.00	
Other Capital Outlay	9300	42 754 200 12	250,697.88	250,697.88 39.802.702.51	0.00	
Total Expenditures Excess (Deficiency) of Revenues Over (Under) Expenditures	+ +	42,754,280.12 (3,452,384.12)	42,774,916.73 (3,238,958,44)	(342,044.29)	2,972,214.22 2,896,914.15	
OTHER FINANCING SOURCES (USES)		(5,452,504.12)	(3,230,750.44)	(342,044.2))	2,000,014.15	
Issuance of Bonds	3710			0.00	0.00	
Premium on Sale of Bonds	3791			0.00	0.00	
Discount on Sale of Bonds	891			0.00	0.00	
Proceeds of Lease-Purchase Agreements Premium on Lease-Purchase Agreements	3750 3793			0.00	0.00	
Discount on Lease-Purchase Agreements	893			0.00	0.00	
Loans	3720			0.00	0.00	
Sale of Capital Assets	3730			0.00	0.00	
Loss Recoveries	3740	20,000.00	149,613.24	292,831.42	143,218.18	
Proceeds of Forward Supply Contract Face Value of Refunding Bonds	3760 3715			0.00	0.00	
Premium on Refunding Bonds	3715			0.00	0.00	
Discount on Refunding Bonds	892			0.00	0.00	
Refunding Lease-Purchase Agreements	3755			0.00	0.00	
Premium on Refunding Lease-Purchase Agreements	3794			0.00	0.00	
Discount on Refunding Lease-Purchase Agreements	894			0.00	0.00	
Payments to Refunding Escrow Agent (Function 9299) Transfers In	760 3600	1,133,441.13	1,133,441.13	0.00 1,182,048.48	0.00 48,607.35	
Transfers Out	9700	(20,000.00)	(20,000.00)	0.00	20,000.00	
Total Other Financing Sources (Uses)		1,133,441.13	1,263,054.37	1,474,879.90	211,825.53	
SPECIAL ITEMS				0.00		
EXTRAORDINARY ITEMS	+ +			0.00	0.00	
				0.00	0.00	
Net Change in Fund Balances		(2,318,942.99)	(1,975,904.07)	1,132,835.61	3,108,739.68	
Fund Balances, July 1, 2019	2800	5,079,911.22	5,079,911.22	5,079,911.22	0.00	
Adjustments to Fund Balances	2891	2760.069.22	3,104,007.15	(38,246.85)	(38,246.85)	
Fund Balances, June 30, 2020	2700	2,760,968.23	3,104,007.15	6,174,499.98	3,070,492.83	

DISTRICT SCHOOL BOARD OF WAKULLA COUNTY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL MAJOR SPECIAL REVENUE FUNDS - FOOD SERVICES

		Budgeted Amounts			Variance with	
	Account Number	Original	Final	Actual Amounts	Final Budget - Positive (Negative)	
REVENUES	Trumber	ongina		Timotinto	Toshi (P (F (ogai (O)	
Federal Direct	3100	2 122 501 20	0.750.057.07	0.00	0.00	
Federal Through State and Local State Sources	3200 3300	2,132,591.30 25,000.00	2,753,957.37 25,000.00	2,714,590.24 25,982.00	(39,367.13) 982.00	
Local Sources:	3300	25,000.00	25,000.00	23,982.00	982.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423			0.00	0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,			0.00	0.00	
Debt Service	3423			0.00	0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423			0.00	0.00	
Local Sales Taxes	3418, 3419			0.00	0.00	
Charges for Service - Food Service	345X	191,852.15	191,852.15	118,853.01	(72,999.14)	
Impact Fees	3496			0.00	0.00	
Other Local Revenue	2400	101.052.15	101.052.15	4,235.86	4,235.86	
Total Local Sources Total Revenues	3400	191,852.15 2,349,443.45	191,852.15 2,970,809.52	123,088.87 2,863,661.11	(68,763.28) (107,148.41)	
EXPENDITURES		2,349,443.43	2,970,809.32	2,805,001.11	(107,146.41)	
Current:						
Instruction	5000			0.00	0.00	
Student Support Services	6100			0.00	0.00	
Instructional Media Services	6200			0.00	0.00	
Instruction and Curriculum Development Services	6300			0.00	0.00	
Instructional Staff Training Services	6400			0.00	0.00	
Instruction-Related Technology	6500			0.00	0.00	
Board General Administration	7100 7200			0.00	0.00	
School Administration	7300			0.00	0.00	
Facilities Acquisition and Construction	7410			0.00	0.00	
Fiscal Services	7500			0.00	0.00	
Food Services	7600	2,368,550.54	2,932,460.68	2,870,703.44	61,757.24	
Central Services	7700			0.00	0.00	
Student Transportation Services	7800			0.00	0.00	
Operation of Plant	7900			0.00	0.00	
Maintenance of Plant	8100			0.00	0.00	
Administrative Technology Services Community Services	8200 9100			0.00	0.00	
Debt Service: (Function 9200)	9100			0.00	0.00	
Redemption of Principal	710			0.00	0.00	
Interest	720			0.00	0.00	
Dues and Fees	730			0.00	0.00	
Other Debt Service	791			0.00	0.00	
Capital Outlay:	7420			0.00	0.00	
Facilities Acquisition and Construction Other Capital Outlay	7420 9300		14,357.31	14,357.31	0.00	
Total Expenditures	7500	2,368,550.54	2,946,817.99	2,885,060.75	61,757.24	
Excess (Deficiency) of Revenues Over (Under) Expenditures		(19,107.09)	23,991.53	(21,399.64)	(45,391.17)	
OTHER FINANCING SOURCES (USES)						
Issuance of Bonds	3710			0.00	0.00	
Premium on Sale of Bonds	3791			0.00	0.00	
Discount on Sale of Bonds	891			0.00	0.00	
Proceeds of Lease-Purchase Agreements	3750			0.00	0.00	
Premium on Lease-Purchase Agreements Discount on Lease-Purchase Agreements	3793 893			0.00	0.00	
Loans	3720			0.00	0.00	
Sale of Capital Assets	3720			0.00	0.00	
Loss Recoveries	3740			0.00	0.00	
Proceeds of Forward Supply Contract	3760			0.00	0.00	
Face Value of Refunding Bonds	3715			0.00	0.00	
Premium on Refunding Bonds	3792			0.00	0.00	
Discount on Refunding Bonds	892			0.00	0.00	
Refunding Lease-Purchase Agreements	3755			0.00	0.00	
Premium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements	3794 894			0.00	0.00	
Payments to Refunding Escrow Agent (Function 9299)	760			0.00	0.00	
Transfers In	3600	20,000.00	20,000.00	0.00	(20,000.00)	
Transfers Out	9700	.,	.,	0.00	0.00	
Total Other Financing Sources (Uses)		20,000.00	20,000.00	0.00	(20,000.00)	
SPECIAL ITEMS				0.00		
EXTRAORDINARY ITEMS				0.00	0.00	
Not Chongo in Fund Pol-	┨───┤	000.01	42.001.52	0.00	0.00	
Net Change in Fund Balances Fund Balances, July 1, 2019	2800	892.91 177,320.03	43,991.53 177,320.03	(21,399.64) 177,320.03	(65,391.17) 0.00	
Adjustments to Fund Balances	2800	111,520.05	111,520.05	0.00	0.00	
- J	2700	178,212.94	221,311.56	155,920.39	(65,391.17)	

DISTRICT SCHOOL BOARD OF WAKULLA COUNTY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL MAJOR SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS For the Fiscal Year Ended June 30, 2020

	Budgeted Amounts				Variance with	
	Account Number	Original	Final	Actual Amounts	Final Budget - Positive (Negative)	
REVENUES						
Federal Direct Federal Through State and Local	3100 3200	2,711,862.70	2,904,372.87	0.00 2,477,458.59	0.00 (426,914.28)	
State Sources	3200	2,711,802.70	2,904,572.87	2,477,458.59	(426,914.28)	
Local Sources:	5500			0100	0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423			0.00	0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,					
Debt Service Property Taxes Levied, Tax Redemptions and Excess Fees for	3423 3413, 3421,			0.00	0.00	
Capital Projects Local Sales Taxes	3423 3418, 3419			0.00 0.00	0.00	
Charges for Service - Food Service	345X			0.00	0.00	
Impact Fees	3496			0.00	0.00	
Other Local Revenue	2400	0.00	0.00	0.00	0.00	
Total Local Sources Total Revenues	3400	0.00 2,711,862.70	0.00 2,904,372.87	0.00 2,477,458.59	0.00 (426,914.28)	
EXPENDITURES		2,711,802.70	2,904,372.87	2,477,438.39	(420,914.28)	
Current: Instruction	5000	1 722 252 27	1 870 222 20	1,651,207.02	228.016.28	
Student Support Services	6100	1,732,353.37 19,005.35	1,879,223.30 280,242.52	284,283.97	228,016.28 (4,041.45)	
Instructional Media Services	6200	17,005.55	13,109.12	0.00	13,109.12	
Instruction and Curriculum Development Services	6300	381,950.87	106,469.46	61,721.92	44,747.54	
Instructional Staff Training Services	6400	423,617.59	447,603.05	345,574.48	102,028.57	
Instruction-Related Technology	6500			0.00	0.00	
Board	7100	100 505 50	100 110 07	0.00	0.00	
General Administration School Administration	7200 7300	128,535.52	130,119.05	109,993.81 0.00	20,125.24	
Facilities Acquisition and Construction	7300			0.00	0.00	
Fiscal Services	7500			0.00	0.00	
Food Services	7600			0.00	0.00	
Central Services	7700	16,500.00	16,500.00	10,465.24	6,034.76	
Student Transportation Services	7800	9,900.00	20,277.53	3,383.31	16,894.22	
Operation of Plant	7900			0.00	0.00	
Maintenance of Plant	8100			0.00	0.00	
Administrative Technology Services Community Services	8200 9100			0.00	0.00	
Debt Service: (Function 9200)	9100			0.00	0.00	
Redemption of Principal	710			0.00	0.00	
Interest	720			0.00	0.00	
Dues and Fees	730			0.00	0.00	
Other Debt Service	791			0.00	0.00	
Capital Outlay: Facilities Acquisition and Construction	7420			0.00	0.00	
Other Capital Outlay	9300		10,828.84	10,828.84	0.00	
Total Expenditures	2000	2,711,862.70	2,904,372.87	2,477,458.59	426,914.28	
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00	
OTHER FINANCING SOURCES (USES) Issuance of Bonds	3710			0.00	0.00	
Premium on Sale of Bonds	3791			0.00	0.00	
Discount on Sale of Bonds	891			0.00	0.00	
Proceeds of Lease-Purchase Agreements	3750			0.00	0.00	
Premium on Lease-Purchase Agreements	3793			0.00	0.00	
Discount on Lease-Purchase Agreements Loans	893 3720			0.00	0.00	
Sale of Capital Assets	3720			0.00	0.00	
Loss Recoveries	3740			0.00	0.00	
Proceeds of Forward Supply Contract	3760			0.00	0.00	
Face Value of Refunding Bonds	3715			0.00	0.00	
Premium on Refunding Bonds	3792			0.00	0.00	
Discount on Refunding Bonds	892			0.00	0.00	
Refunding Lease-Purchase Agreements Premium on Refunding Lease-Purchase Agreements	3755 3794			0.00	0.00	
Discount on Refunding Lease-Purchase Agreements	894		I	0.00	0.00	
Payments to Refunding Escrow Agent (Function 9299)	760			0.00	0.00	
Transfers In	3600			0.00	0.00	
Transfers Out	9700			0.00	0.00	
Total Other Financing Sources (Uses) SPECIAL ITEMS		0.00	0.00	0.00	0.00	
EXTRAORDINARY ITEMS				0.00	0.00	
	1 1			0.00	0.00	
Net Change in Fund Balances	2000	0.00	0.00	0.00	0.00	
	2800 2891	0.00	0.00		0.00 0.00 0.00 0.00	

DISTRICT SCHOOL BOARD OF WAKULLA COUNTY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL RESERVED FOR SPECIAL REVENUE FUNDS - MISCELLANEOUS, IF MAJOR For the Fiscal Year Ended June 30, 2020

		Budgeted A	mounts		Variance with	
	Account Number	Original	Final	Actual Amounts	Final Budget - Positive (Negative)	
REVENUES		ž			· · ·	
Federal Direct	3100			0.00	0.00	
Federal Through State and Local State Sources	3200 3300			0.00	0.00	
Local Sources:	5500			0.00	0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423			0.00	0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,					
Debt Service Property Taxes Levied, Tax Redemptions and Excess Fees for	3423 3413, 3421,			0.00	0.00	
Capital Projects	3423			0.00	0.00	
Local Sales Taxes Charges for Service - Food Service	3418, 3419 345X			0.00	0.00	
Impact Fees	3496			0.00	0.00	
Other Local Revenue	5170			0.00	0.00	
Total Local Sources	3400	0.00	0.00	0.00	0.00	
Total Revenues		0.00	0.00	0.00	0.00	
EXPENDITURES Current:						
Instruction	5000			0.00	0.00	
Student Support Services	6100			0.00	0.00	
Instructional Media Services	6200			0.00	0.00	
Instruction and Curriculum Development Services Instructional Staff Training Services	6300 6400			0.00	0.00	
Instructional Staff Training Services Instruction-Related Technology	6500			0.00	0.00	
Board	7100			0.00	0.00	
General Administration	7200			0.00	0.00	
School Administration	7300			0.00	0.00	
Facilities Acquisition and Construction	7410			0.00	0.00	
Fiscal Services Food Services	7500 7600			0.00	0.00	
Central Services	7700			0.00	0.00	
Student Transportation Services	7800			0.00	0.00	
Operation of Plant	7900			0.00	0.00	
Maintenance of Plant	8100			0.00	0.00	
Administrative Technology Services Community Services	8200 9100			0.00	0.00	
Debt Service: (Function 9200)	,100			0.00	0.00	
Redemption of Principal	710			0.00	0.00	
Interest	720			0.00	0.00	
Dues and Fees Other Debt Service	730 791			0.00	0.00	
Capital Outlay:	751			0.00	0.00	
Facilities Acquisition and Construction	7420			0.00	0.00	
Other Capital Outlay	9300			0.00	0.00	
Total Expenditures Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00 0.00	0.00	0.00	
OTHER FINANCING SOURCES (USES)		0.00	0.00	0.00	0.00	
Issuance of Bonds	3710			0.00	0.00	
Premium on Sale of Bonds	3791			0.00	0.00	
Discount on Sale of Bonds	891			0.00	0.00	
Proceeds of Lease-Purchase Agreements Premium on Lease-Purchase Agreements	3750 3793			0.00	0.00	
Discount on Lease-Purchase Agreements	893			0.00	0.00	
Loans	3720			0.00	0.00	
Sale of Capital Assets	3730			0.00	0.00	
Loss Recoveries Proceeds of Forward Supply Contract	3740 3760			0.00	0.00	
Face Value of Refunding Bonds	3760			0.00	0.00	
Premium on Refunding Bonds	3792			0.00	0.00	
Discount on Refunding Bonds	892			0.00	0.00	
Refunding Lease-Purchase Agreements	3755			0.00	0.00	
Premium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements	3794 894			0.00	0.00	
Payments to Refunding Escrow Agent (Function 9299)	760			0.00	0.00	
Transfers In	3600			0.00	0.00	
Transfers Out	9700			0.00	0.00	
Total Other Financing Sources (Uses)	+	0.00	0.00	0.00	0.00	
SPECIAL ITEMS				0.00	0.00	
EXTRAORDINARY ITEMS				0.00	0.00	
Net Change in Fund Balances	+ +	0.00	0.00	0.00	0.00	
Fund Balances, July 1, 2019	2800			0.00	0.00	
Adjustments to Fund Balances	2891			0.00	0.00	
Fund Balances, June 30, 2020	2700	0.00	0.00	0.00	0.00	

DISTRICT SCHOOL BOARD OF WAKULLA COUNTY COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS June 30, 2020

	<u> </u>	Special Revenue Funds					
		Food	Other Federal	Miscellaneous	Total Nonmajor		
	Account	Services	Programs	Special Revenue	Special Revenue		
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	Number	410	420	490	Funds		
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES							
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00		
Investments	1160	0.00	0.00	0.00	0.00		
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00		
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00		
Interest Receivable on Investments Due From Other Agencies	1170 1220	0.00	0.00	0.00	0.00		
Due From Budgetary Funds	11220	0.00	0.00	0.00	0.00		
Due From Insurer	1180	0.00	0.00	0.00	0.00		
Deposits Receivable	1210	0.00	0.00	0.00	0.00		
Due From Internal Funds	1142	0.00	0.00	0.00	0.00		
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00		
Inventory Prepaid Items	1150 1230	0.00	0.00	0.00	0.00		
Long-Term Investments	1230	0.00	0.00	0.00	0.00		
Total Assets	1400	0.00	0.00	0.00	0.00		
DEFERRED OUTFLOWS OF RESOURCES							
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00		
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00		
Total Assets and Deferred Outflows of Resources		0.00	0.00	0.00	0.00		
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES							
AND FUND BALANCES LIABILITIES							
Cash Overdraft	2125	0.00	0.00	0.00	0.00		
Accrued Salaries and Benefits	2125	0.00	0.00	0.00	0.00		
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00		
Accounts Payable	2120	0.00	0.00	0.00	0.00		
Sales Tax Payable	2260	0.00	0.00	0.00	0.00		
Current Notes Payable	2250	0.00	0.00	0.00	0.00		
Accrued Interest Payable Deposits Payable	2210 2220	0.00	0.00	0.00	0.00		
Deposits Payable Due to Other Agencies	2220	0.00	0.00	0.00	0.00		
Due to Budgetary Funds	2230	0.00	0.00	0.00	0.00		
Due to Internal Funds	2162	0.00	0.00	0.00	0.00		
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00		
Pension Liability	2115	0.00	0.00	0.00	0.00		
Other Postemployment Benefits Liability	2116	0.00	0.00	0.00	0.00		
Judgments Payable	2130	0.00	0.00	0.00	0.00		
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00		
Construction Contracts Payable - Retained Percentage Matured Bonds Payable	2150 2180	0.00	0.00	0.00	0.00		
Matured Bonds Payable Matured Interest Payable	2180	0.00	0.00	0.00	0.00		
Unearned Revenues	2410	0.00	0.00	0.00	0.00		
Unavailable Revenues	2410	0.00	0.00	0.00	0.00		
Total Liabilities		0.00	0.00	0.00	0.00		
DEFERRED INFLOWS OF RESOURCES							
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00		
Deferred Revenues	2630	0.00	0.00	0.00	0.00		
Total Deferred Inflows of Resources FUND BALANCES		0.00	0.00	0.00	0.00		
Nonspendable:							
Inventory	2711	0.00	0.00	0.00	0.00		
Prepaid Amounts	2712	0.00	0.00	0.00	0.00		
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00		
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00		
Total Nonspendable Fund Balances	2710	0.00	0.00	0.00	0.00		
Restricted for: Economic Stabilization	2721	0.00	0.00	0.00	0.00		
Federal Required Carryover Programs	2721	0.00	0.00	0.00	0.00		
State Required Carryover Programs	2722	0.00	0.00	0.00	0.00		
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00		
Debt Service	2725	0.00	0.00	0.00	0.00		
Capital Projects	2726	0.00	0.00	0.00	0.00		
Restricted for	2729	0.00	0.00	0.00	0.00		
Restricted for	2729	0.00	0.00	0.00	0.00		
Total Restricted Fund Balances Committed to:	2720	0.00	0.00	0.00	0.00		
Economic Stabilization	2731	0.00	0.00	0.00	0.00		
Contractual Agreements	2732	0.00	0.00	0.00	0.00		
Committed for	2739	0.00	0.00	0.00	0.00		
Committed for	2739	0.00	0.00	0.00	0.00		
Total Committed Fund Balances	2730	0.00	0.00	0.00	0.00		
Assigned to:	Ι Γ				-		
Special Revenue	2741	0.00	0.00	0.00	0.00		
Debt Service Capital Projects	2742 2743	0.00	0.00	0.00	0.00		
Permanent Fund	2743	0.00	0.00	0.00	0.00		
Assigned for	2749	0.00	0.00	0.00	0.00		
Assigned for	2749	0.00	0.00	0.00	0.00		
Total Assigned Fund Balances	2740	0.00	0.00	0.00	0.00		
Total Unassigned Fund Balances	2750	0.00	0.00	0.00	0.00		
	2700	0.00	0.00	0.00	0.00		
Total Fund Balances	2700	0:00					
Total Fund Balances Total Liabilities, Deferred Inflows of Resources and Fund Balances	2700	0.00	0.00	0.00	0.00		

DISTRICT SCHOOL BOARD OF WAKULLA COUNTY COMBINING BALANCE SHEET (CONTINUED) NONMAJOR GOVERNMENTAL FUNDS

June 30, 2020

[1		Debt Service Funds				
		SBE/COBI	Special Act	Sections 1011.14 &	Motor Vehicle	District	Other
	Account	Bonds	Bonds	1011.15, F.S., Loans	Revenue Bonds	Bonds	Debt Service
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	Number	210	220	230	240	250	290
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES							
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00	0.00	0.00
Taxes Receivable, Net Accounts Receivable, Net	1120 1131	0.00	0.00	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00	0.00	0.00
Due From Insurer Deposits Receivable	1180 1210	0.00	0.00	0.00	0.00	0.00	0.00
Due From Internal Funds	1210	0.00	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00	0.00
Long-Term Investments Total Assets	1460	0.00	0.00	0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES		0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources LIABILITIES, DEFERRED INFLOWS OF RESOURCES		0.00	0.00	0.00	0.00	0.00	0.00
AND FUND BALANCES							
LIABILITIES							
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits Payroll Deductions and Withholdings	2110 2170	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2170	0.00	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable Deposits Payable	2210 2220	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2220	0.00	0.00	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00	0.00	0.00
Due to Internal Funds	2162	0.00	0.00	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00	0.00
Pension Liability Other Postemployment Benefits Liability	2115 2116	0.00	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2110	0.00	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00	0.00	0.00
Matured Bonds Payable Matured Interest Payable	2180 2190	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	2410	0.00	0.00	0.00	0.00	0.00	0.00
Unavailable Revenues	2410	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenues	2630	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00
FUND BALANCES							
Nonspendable: Inventory	2711	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Amounts	2711	0.00	0.00	0.00	0.00	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00	0.00	0.00
Total Nonspendable Fund Balances	2710	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for: Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service Capital Projects	2725 2726	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for	2729	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for	2729	0.00	0.00	0.00	0.00	0.00	0.00
Total Restricted Fund Balances	2720	0.00	0.00	0.00	0.00	0.00	0.00
Committed to: Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00	0.00
Contractual Agreements	2731	0.00	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00	0.00
Total Committed Fund Balances	2730	0.00	0.00	0.00	0.00	0.00	0.00
Assigned to: Special Revenue	2741	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	0.00	0.00	0.00
Permanent Fund	2744	0.00	0.00	0.00	0.00	0.00	0.00
Assigned for	2749 2749	0.00	0.00	0.00	0.00	0.00	0.00
Total Assigned Fund Balances	2749	0.00	0.00	0.00	0.00	0.00	0.00
Total Unassigned Fund Balances	2750	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund Balances	2700	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities, Deferred Inflows of			A ***	A ***		A ***	
Resources and Fund Balances	L	0.00	0.00	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF WAKULLA COUNTY COMBINING BALANCE SHEET (CONTINUED) NONMAJOR GOVERNMENTAL FUNDS June 30, 2020

	Account Number	ARRA Economic Stimulus Debt Service 299	Total Nonmajor Debt Service Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	Tiunoor	277	i unus
ASSETS Cash and Cash Equivalents	1110	0.00	0.00
Investments	1160	0.00	0.00
Taxes Receivable, Net	1120	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00
Interest Receivable on Investments Due From Other Agencies	1170 1220	0.00	0.00
Due From Budgetary Funds	11220	0.00	0.00
Due From Insurer	1180	0.00	0.00
Deposits Receivable	1210	0.00	0.00
Due From Internal Funds Cash with Fiscal/Service Agents	1142 1114	0.00	0.00
Inventory	1114	0.00	0.00
Prepaid Items	1230	0.00	0.00
Long-Term Investments	1460	0.00	0.00
Total Assets		0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00
Total Deferred Outflows of Resources	1910	0.00	0.00
Total Assets and Deferred Outflows of Resources		0.00	0.00
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES LIABILITIES			
Cash Overdraft	2125	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00
Accounts Payable Sales Tax Payable	2120 2260	0.00	0.00
Current Notes Payable	2250	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00
Deposits Payable	2220	0.00	0.00
Due to Other Agencies	2230	0.00	0.00
Due to Budgetary Funds Due to Internal Funds	2161 2162	0.00	0.00 0.00
Due to Fiscal Agent	2240	0.00	0.00
Pension Liability	2115	0.00	0.00
Other Postemployment Benefits Liability	2116	0.00	0.00
Judgments Payable Construction Contracts Payable	2130 2140	0.00	0.00
Construction Contracts Payable - Retained Percentage	2140	0.00	0.00
Matured Bonds Payable	2180	0.00	0.00
Matured Interest Payable	2190	0.00	0.00
Unearned Revenues Unavailable Revenues	2410 2410	0.00	0.00
Total Liabilities	2410	0.00	0.00
DEFERRED INFLOWS OF RESOURCES			
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00
Deferred Revenues Total Deferred Inflows of Resources	2630	0.00	0.00
FUND BALANCES		0.00	0.00
Nonspendable:			
Inventory	2711	0.00	0.00
Prepaid Amounts Permanent Fund Principal	2712 2713	0.00	0.00
Other Not in Spendable Form	2713	0.00	0.00
Total Nonspendable Fund Balances	2710	0.00	0.00
Restricted for:			
Economic Stabilization Federal Required Carryover Programs	2721 2722	0.00	0.00
State Required Carryover Programs	2722	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00
Debt Service	2725	0.00	0.00
Capital Projects	2726	0.00	0.00
Restricted for	2729 2729	0.00	0.00
Total Restricted Fund Balances	2729	0.00	0.00
Committed to:			
Economic Stabilization	2731	0.00	0.00
Contractual Agreements Committed for	2732 2739	0.00	0.00
Committed for	2739	0.00	0.00
Total Committed Fund Balances	2730	0.00	0.00
Assigned to:			
Special Revenue	2741	0.00	0.00
Debt Service Capital Projects	2742 2743	0.00	0.00 0.00
Permanent Fund	2743	0.00	0.00
Assigned for	2749	0.00	0.00
Assigned for	2749	0.00	0.00
Total Assigned Fund Balances	2740	0.00	0.00
Total Unassigned Fund Balances Total Fund Balances	2750 2700	0.00	0.00
Total Liabilities, Deferred Inflows of	2700	0.00	0.00
Resources and Fund Balances		0.00	0.00

DISTRICT SCHOOL BOARD OF WAKULLA COUNTY COMBINING BALANCE SHEET (CONTINUED) NONMAJOR GOVERNMENTAL FUNDS

June 30, 2020

	T	T					Capital Projects Funds
		Capital Outlay Bond Issues	Special Act	Sections 1011.14 &	Public Education	District	Capital Projects Funds Capital Outlay and
	Account	(COBI)	Bonds	1011.15, F.S., Loans	Capital Outlay (PECO)	Bonds	Debt Service
A COPTO AND DESERBED OUTELOWS OF DESOUDCES	Number	310	320	330	340	350	360
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES ASSETS			1		l		
Cash and Cash Equivalents	1110	0.00	0.00	20,777.39	0.00	0.00	186,798.01
Investments	1160	0.00	0.00	0.00	0.00	0.00	0.00
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131 1170	0.00	0.00	0.00	0.00	0.00	0.00
Interest Receivable on Investments Due From Other Agencies	1170	0.00	0.00	0.00	0.00	0.00	380.46
Due From Budgetary Funds	1220	0.00	0.00	0.00	0.00	0.00	0.00
Due From Insurer	1180	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00	0.00
Due From Internal Funds	1142	0.00	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00	0.00
Inventory Prenaid Items	1150 1230	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Items Long-Term Investments	1230	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets	1400	0.00	0.00		0.00	0.00	187,178.47
DEFERRED OUTFLOWS OF RESOURCES	1				**		
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		0.00	0.00	20,777.39	0.00	0.00	187,178.47
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES LIABILITIES							
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable	2260 2250	0.00	0.00	0.00	0.00	0.00	0.00
Current Notes Payable Accrued Interest Payable	2250	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2210	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00	0.00	0.00
Due to Internal Funds	2162	0.00	0.00	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00	0.00
Pension Liability	2115	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2116 2130	0.00	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable Construction Contracts Payable - Retained Percentage	2140 2150	0.00	0.00	0.00	0.00	0.00	0.00
Matured Bonds Payable	2150	0.00	0.00	0.00	0.00	0.00	0.00
Matured Donds Layable	2190	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	2410	0.00	0.00	0.00	0.00	0.00	0.00
Unavailable Revenues	2410	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES	2610	0.00	0.00	1	0.00	0.00	0.00
Accumulated Increase in Fair Value of Hedging Derivatives Deferred Revenues	2610 2630	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources	2050	0.00	0.00	0.00	0.00	0.00	0.00
FUND BALANCES	<u>+</u>		<u> </u>	*****	· · · · ·		
Nonspendable:			1	1			
Inventory	2711	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Amounts	2712	0.00	0.00	0.00	0.00	0.00	0.00
Permanent Fund Principal	2713 2719	0.00	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form Total Nonspendable Fund Balances	2719	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for:	2/10						0.0
Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00		0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service	2725	0.00	0.00		0.00	0.00	0.00
Capital Projects Restricted for	2726 2729	0.00	0.00		0.00	0.00	187,178.47
Restricted for	2729	0.00	0.00	0.00	0.00	0.00	0.00
Total Restricted Fund Balances	2729	0.00			0.00	0.00	187,178.47
Committed to:				1			
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00		0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00	0.00
Total Committed Fund Balances Assigned to:	2730	0.00	0.00	0.00	0.00	0.00	0.00
Special Revenue	2741	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00		0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	0.00	0.00	0.00
Permanent Fund	2744	0.00	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00		0.00	0.00	0.00
Total Assigned Fund Balances	2740	0.00	0.00		0.00	0.00	0.00
Total Unassigned Fund Balances Total Fund Balances	2750 2700	0.00	0.00		0.00	0.00	0.00 187,178.47
Total Fund Balances Total Liabilities, Deferred Inflows of	2700	0.00	0.00	20,111.37	0.00	0.00	10/,1/0.4/
Resources and Fund Balances		0.00	0.00	20,777.39	0.00	0.00	187,178.47
Resources and I and Delineres	<u>ــــــــــــــــــــــــــــــــــــ</u>		<u> </u>	<u> </u>			

DISTRICT SCHOOL BOARD OF WAKULLA COUNTY COMBINING BALANCE SHEET (CONTINUED) NONMAJOR GOVERNMENTAL FUNDS June 30, 2020

		Nonvoted Capital	Voted Capital	Other	ARRA Economic	Total Nonmajor
	Account	Improvement Fund	Improvement Fund	Capital Projects	Stimulus Capital Projects	Capital Projects
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	Number	370	380	390	399	Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES						
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	207,575.40
Investments	1160	0.00	0.00	0.00	0.00	0.00
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00	380.46
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00	0.00
Due From Insurer	1180	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00
Due From Internal Funds	1142	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00
Long-Term Investments Total Assets	1460	0.00	0.00	0.00	0.00	0.00 207,955.86
DEFERRED OUTFLOWS OF RESOURCES		0.00	0.00	0.00	0.00	207,955.86
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources	1910	0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		0.00	0.00	0.00	0.00	207,955.86
LIABILITIES, DEFERRED INFLOWS OF RESOURCES		0.00	0.00	0.00	0.00	201,000
AND FUND BALANCES						
LIABILITIES						
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230 2161	0.00	0.00	0.00	0.00	0.00
Due to Budgetary Funds Due to Internal Funds	2161	0.00 0.00	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2102	0.00	0.00	0.00	0.00	0.00
Pension Liability	2115	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2115	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00	0.00
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	2410	0.00	0.00	0.00	0.00	0.00
Unavailable Revenues	2410	0.00	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES						
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00
Deferred Revenues	2630	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources FUND BALANCES		0.00	0.00	0.00	0.00	0.00
FUND BALANCES Nonspendable:						
Inventory	2711	0.00	0.00	0.00	0.00	0.00
Prepaid Amounts	2712	0.00	0.00	0.00	0.00	0.00
Permanent Fund Principal	2712	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00	0.00
Total Nonspendable Fund Balances	2710	0.00	0.00	0.00	0.00	0.00
Restricted for:						
Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00	0.00
Debt Service	2725	0.00	0.00	0.00	0.00	0.00
Capital Projects	2726	0.00	0.00	0.00	0.00	207,955.86
Restricted for	2729 2729	0.00 0.00	0.00	0.00	0.00	0.00
Restricted for Total Restricted Fund Balances	2729	0.00	0.00	0.00	0.00	207,955.86
Committed to:	2720	0.00	0.00	0.00	0.00	201,955.80
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00
Total Committed Fund Balances	2730	0.00	0.00	0.00	0.00	0.00
Assigned to:						
Special Revenue	2741	0.00	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	0.00	0.00
Permanent Fund	2744	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00
Total Assigned Fund Balances	2740	0.00	0.00	0.00	0.00	0.00
Total Unassigned Fund Balances	2750	0.00	0.00	0.00	0.00	0.00
Total Fund Balances Total Lichilitian Deformed Inflows of	2700	0.00	0.00	0.00	0.00	207,955.86
Total Liabilities, Deferred Inflows of Decourses and Fund Palances		0.00	0.00	0.00	0.00	207 055 95
Resources and Fund Balances	1	0.00	0.00	0.00	0.00	207,955.86

DISTRICT SCHOOL BOARD OF WAKULLA COUNTY COMBINING BALANCE SHEET (CONTINUED) NONMAJOR GOVERNMENTAL FUNDS June 30, 2020

	Account Number	Permanent Funds 000	Total Nonmajor Governmental Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	Number	000	Funds
ASSETS Cash and Cash Equivalents	1110	0.00	207,575.40
Investments	1160	0.00	0.00
Taxes Receivable, Net	1120	0.00	0.00
Accounts Receivable, Net Interest Receivable on Investments	1131 1170	0.00	0.00
Due From Other Agencies	1220	0.00	380.46
Due From Budgetary Funds	1141	0.00	0.00
Due From Insurer	1180	0.00	0.00
Deposits Receivable	1210	0.00	0.00
Due From Internal Funds Cash with Fiscal/Service Agents	1142 1114	0.00	0.00
Inventory	1114	0.00	0.00
Prepaid Items	1230	0.00	0.00
Long-Term Investments	1460	0.00	0.00
Total Assets DEFERRED OUTFLOWS OF RESOURCES		0.00	207,955.86
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00
Total Deferred Outflows of Resources	1910	0.00	0.00
Total Assets and Deferred Outflows of Resources		0.00	207,955.86
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES LIABILITIES			
Cash Overdraft	2125	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00
Accounts Payable	2120 2260	0.00	0.00
Sales Tax Payable Current Notes Payable	2260	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00
Deposits Payable	2220	0.00	0.00
Due to Other Agencies	2230	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00
Due to Internal Funds Due to Fiscal Agent	2162 2240	0.00	0.00
Pension Liability	2115	0.00	0.00
Other Postemployment Benefits Liability	2116	0.00	0.00
Judgments Payable	2130	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00
Construction Contracts Payable - Retained Percentage Matured Bonds Payable	2150 2180	0.00	0.00
Matured Interest Payable	2180	0.00	0.00
Unearned Revenues	2410	0.00	0.00
Unavailable Revenues	2410	0.00	0.00
Total Liabilities		0.00	0.00
DEFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00
Deferred Revenues	2630	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00
FUND BALANCES			
Nonspendable:	2711	0.00	0.00
Inventory Prepaid Amounts	2711 2712	0.00	0.00
Permanent Fund Principal	2712	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00
Total Nonspendable Fund Balances	2710	0.00	0.00
Restricted for:	2721		A
Economic Stabilization Federal Required Carryover Programs	2721 2722	0.00	0.00
State Required Carryover Programs	2722	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00
Debt Service	2725	0.00	0.00
Capital Projects	2726	0.00	207,955.86
Restricted for	2729 2729	0.00	0.00
Total Restricted Fund Balances	2729	0.00	207,955.86
Committed to:		5100	
Economic Stabilization	2731	0.00	0.00
Contractual Agreements	2732	0.00	0.00
Committed for Committed for	2739 2739	0.00	0.00
Total Committed Fund Balances	2739	0.00	0.00
Assigned to:		5100	0.00
Special Revenue	2741	0.00	0.00
Debt Service	2742	0.00	0.00
Capital Projects Permanent Fund	2743 2744	0.00	0.00
Permanent Fund Assigned for	2744 2749	0.00	0.00
Assigned for	2749	0.00	0.00
Total Assigned Fund Balances	2740	0.00	0.00
Total Unassigned Fund Balances	2750	0.00	0.00
Total Fund Balances	2700	0.00	207,955.86
Total Liabilities, Deferred Inflows of Recourses and Fund Balances		0.00	207 055 96
Resources and Fund Balances		0.00	207,955.86

DISTRICT SCHOOL BOARD OF WAKULLA COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS For the Fiscal Year Ended June 30, 2020

	Special Revenue Funds						
		Food	Other Federal	Miscellaneous	Total Nonmajor		
	Account	Services	Programs	Special Revenue	Special Revenue		
	Number	410	420	490	Funds		
REVENUES							
Federal Direct	3100	0.00	0.00	0.00	0.00		
Federal Through State and Local	3200	0.00	0.00	0.00	0.00		
State Sources	3300	0.00	0.00	0.00	0.00		
Local Sources:	5500	0.00	0.00	0.00	0.00		
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,						
Operational Purposes	3423	0.00	0.00	0.00	0.00		
		0.00	0.00	0.00	0.00		
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,	0.00	0.00	0.00	0.00		
Debt Service	3423	0.00	0.00	0.00	0.00		
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,						
Capital Projects	3423	0.00	0.00	0.00	0.00		
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00		
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00		
Impact Fees	3496	0.00	0.00	0.00	0.00		
Other Local Revenue		0.00	0.00	0.00	0.00		
Total Local Sources	3400	0.00	0.00	0.00	0.00		
Total Revenues		0.00	0.00	0.00	0.00		
EXPENDITURES							
Current:							
	5000	0.00	0.00	0.00	0.00		
Instruction Condent Summert Services		0.00		0.00			
Student Support Services	6100	0.00	0.00	0.00	0.00		
Instructional Media Services	6200	0.00	0.00	0.00	0.00		
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00		
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00		
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00		
Board	7100	0.00	0.00	0.00	0.00		
General Administration	7200	0.00	0.00	0.00	0.00		
School Administration	7300	0.00	0.00	0.00	0.00		
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00		
Fiscal Services	7500	0.00	0.00	0.00	0.00		
Food Services	7600	0.00	0.00	0.00	0.00		
Central Services	7700	0.00	0.00	0.00	0.00		
Student Transportation Services	7800	0.00	0.00	0.00	0.00		
Operation of Plant	7900	0.00	0.00	0.00	0.00		
Maintenance of Plant	8100	0.00	0.00	0.00	0.00		
Administrative Technology Services	8200	0.00	0.00	0.00	0.00		
Community Services	9100	0.00	0.00	0.00	0.00		
Debt Service: (Function 9200)							
Redemption of Principal	710	0.00	0.00	0.00	0.00		
Interest	720	0.00	0.00	0.00	0.00		
Dues and Fees	730	0.00	0.00	0.00	0.00		
Other Debt Service	791	0.00	0.00	0.00	0.00		
Capital Outlay:							
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00		
Other Capital Outlay	9300	0.00	0.00	0.00	0.00		
	9300	0.00	0.00	0.00			
Total Expenditures					0.00		
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00		
OTHER FINANCING SOURCES (USES)							
Issuance of Bonds	3710	0.00	0.00	0.00	0.00		
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00		
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00		
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00		
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00		
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00		
Loans	3720	0.00	0.00	0.00	0.00		
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00		
Loss Recoveries	3740	0.00	0.00	0.00	0.00		
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00		
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00		
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00		
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00		
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00		
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00		
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00		
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00		
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00		
Transfers In	3600	0.00	0.00	0.00	0.00		
Transfers Out	9700	0.00	0.00	0.00	0.00		
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00		
SPECIAL ITEMS	1	0.00	0.00	0.00	0.00		
		0.00	0.00	0.00	0.00		
EXTRAORDINARY ITEMS	+ +	0.00	0.00	0.00	0.00		
LATRAORDINART HEMS		0.00	0.00	0.00	0.00		
	4 4	0.00	0.00	0.00	0.00		
Net Change in Fund Balances		0.00	0.00	0.00	0.00		
Fund Balances, July 1, 2019	2800	0.00	0.00	0.00	0.00		
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00		
Fund Balances, June 30, 2020	2700	0.00	0.00	0.00	0.00		

DISTRICT SCHOOL BOARD OF WAKULLA COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED) NONMAJOR GOVERNMENTAL FUNDS For the Fiscal Year Ended June 30, 2020

		Debt Service Funds				
	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Sections 1011.14 & 1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250
REVENUES	Trumber	510	220	250	210	250
Federal Direct	3100	0.00	0.00	0.00	0.00	0.00
Federal Through State and Local State Sources	3200 3300	0.00 12,072.76	0.00	0.00	0.00	0.00
Local Sources:	5500	12,072.70	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00
Other Local Revenue	3400	0.00	0.00	0.00	0.00	0.00
Total Local Sources Total Revenues	3400	12,072.76	0.00	0.00	0.00	0.00
EXPENDITURES		12,072.70	0.00	0.00	0.00	0.00
Current: Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology Board	6500 7100	0.00	0.00	0.00	0.00	0.00
General Administration	7100	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant Maintenance of Plant	7900 8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200)						
Redemption of Principal	710	12,000.00	0.00	0.00	0.00	0.00
Interest Dues and Fees	720 730	240.00 24.60	0.00	0.00	0.00	0.00
Other Debt Service	791	0.00	0.00	0.00	0.00	0.00
Capital Outlay: Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00
Total Expenditures		12,264.60	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		(191.84)	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)						
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds Discount on Sale of Bonds	3791 891	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.00
Loss Recoveries Proceeds of Forward Supply Contract	3740 3760	0.00	0.00	0.00	0.00	0.00
Proceeds for Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements Payments to Refunding Escrow Agent (Function 9299)	894 760	0.00	0.00	0.00	0.00	0.00 0.00
Transfers In	3600	0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	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
SPECIAL ITEMS		0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances	1	(191.84)	0.00	0.00	0.00	0.00
Fund Balances, July 1, 2019	2800	191.84	0.00	0.00	0.00	0.00
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2020	2700	(0.00)	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF WAKULLA COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED) NONMAJOR GOVERNMENTAL FUNDS For the Fiscal Year Ended June 30, 2020

		Other	ARRA Economic	Total Nonmajor		
	Account	Debt Service	Stimulus Debt Service	Debt Service		
	Number	290	299	Funds		
REVENUES	INUINDEL	250	2))	1 unus		
Federal Direct	3100	0.00	0.00	0.00		
Federal Through State and Local	3200	0.00	0.00	0.00		
State Sources	3300	0.00	0.00	12,072.76		
Local Sources:						
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,					
Operational Purposes	3423	0.00	0.00	0.00		
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,					
Debt Service	3423	0.00	0.00	0.00		
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,					
Capital Projects	3423	0.00	0.00	0.00		
Local Sales Taxes	3418, 3419	0.00	0.00	0.00		
Charges for Service - Food Service	345X	0.00	0.00	0.00		
Impact Fees	3496	0.00	0.00	0.00		
Other Local Revenue		0.00	0.00	0.00		
Total Local Sources	3400	0.00	0.00	0.00		
Total Revenues		0.00	0.00	12,072.76		
EXPENDITURES						
Current:						
Instruction	5000	0.00	0.00	0.00		
			0.00			
Student Support Services	6100	0.00	0.00	0.00		
Instructional Media Services	6200	0.00	0.00	0.00		
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00		
Instructional Staff Training Services	6400	0.00	0.00	0.00		
Instruction-Related Technology	6500	0.00	0.00	0.00		
Board	7100	0.00	0.00	0.00		
General Administration	7200	0.00	0.00	0.00		
School Administration	7300	0.00	0.00	0.00		
Facilities Acquisition and Construction	7410	0.00	0.00	0.00		
Fiscal Services	7500	0.00	0.00	0.00		
Food Services	7600	0.00	0.00	0.00		
Central Services	7700	0.00	0.00	0.00		
Student Transportation Services	7800	0.00	0.00	0.00		
Operation of Plant	7900	0.00	0.00	0.00		
Maintenance of Plant	8100	0.00	0.00	0.00		
Administrative Technology Services	8200	0.00	0.00	0.00		
Community Services	9100	0.00	0.00	0.00		
Debt Service: (Function 9200)						
Redemption of Principal	710	0.00	0.00	12,000.00		
Interest	720	0.00	0.00	240.00		
Dues and Fees	730	0.00	0.00	24.60		
Other Debt Service	791	0.00	0.00	0.00		
Capital Outlay:						
	7420	0.00	0.00	0.00		
Facilities Acquisition and Construction	7420 9300		0.00	0.00		
Other Capital Outlay	9300	0.00	0.00	0.00		
Total Expenditures		0.00	0.00	12,264.60		
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	(191.84)		
OTHER FINANCING SOURCES (USES)						
Issuance of Bonds	3710	0.00	0.00	0.00		
Premium on Sale of Bonds	3791	0.00	0.00	0.00		
Discount on Sale of Bonds	891	0.00	0.00	0.00		
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00		
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00		
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00		
Loans	3720	0.00	0.00	0.00		
Sale of Capital Assets	3730	0.00	0.00	0.00		
Loss Recoveries	3740	0.00	0.00	0.00		
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00		
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00		
Face Value of Refunding Bonds	3715	0.00	0.00	0.00		
Premium on Refunding Bonds	3792	0.00	0.00	0.00		
Discount on Refunding Bonds	892	0.00	0.00	0.00		
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00		
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00		
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00		
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00		
Transfers In	3600	0.00	0.00	0.00		
Transfers Out	9700	0.00	0.00	0.00		
Total Other Financing Sources (Uses)	2700	0.00	0.00	0.00		
	+	0.00	0.00	0.00		
SPECIAL ITEMS						
		0.00	0.00	0.00		
EXTRAORDINARY ITEMS						
		0.00	0.00	0.00		
Net Change in Fund Balances	1 1	0.00	0.00	(191.84)		
	2000					
	2800	0.00	0.00	191.84		
Fund Balances, July 1, 2019						
Adjustments to Fund Balances	2891	0.00	0.00	0.00 (0.00)		

DISTRICT SCHOOL BOARD OF WAKULLA COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED) NONMAJOR GOVERNMENTAL FUNDS For the Fiscal Year Ended June 30, 2020

REVENUES Federal Direct						
		Capital Outlay Bond Issues	Special Act	Sections 1011.14 &	Public Education	District
	Account	(COBI)	Bonds	1011.15, F.S., Loans	Capital Outlay (PECO)	Bonds
	Number	310	320	330	340	350
COCIAL MICCI	3100	0.00	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	0.00	0.00	0.00	0.00	0.00
State Sources	3300	0.00	0.00	0.00	0.00	0.00
Local Sources:	5500	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,					
		0.00	0.00	0.00	0.00	0.00
Operational Purposes	3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,	0.00				
Debt Service	3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,					
Capital Projects	3423	0.00	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00
Other Local Revenue		0.00	0.00	10,008.81	0.00	0.00
Total Local Sources	3400	0.00	0.00	10,008.81	0.00	0.00
Total Revenues		0.00	0.00	10,008.81	0.00	0.00
EXPENDITURES		0.00	0100	10,000.01	0.00	0.00
Current:						
	5000	0.00	0.00	0.00	0.00	0.00
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
	7700	0.00		0.00		0.00
Central Services			0.00		0.00	
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200)						
Redemption of Principal	710	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00
Dues and Fees	730	0.00	0.00	0.00	0.00	0.00
Other Debt Service	791	0.00	0.00	0.00	0.00	0.00
Capital Outlay:						
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00	0.00
	7430	0.00	0.00	0.00	0.00	0.00
Charter School Local Capital Improvement	9300	0.00	0.00	898,870.00	0.00	0.00
Other Capital Outlay	9300					
Total Expenditures		0.00	0.00	898,870.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	(888,861.19)	0.00	0.00
OTHER FINANCING SOURCES (USES)						
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3700	0.00	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00	
Face Value of Refunding Bonds	3715					0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00
	3794	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements	760	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements			0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements	3600	0.00				
Premium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements Payments to Refunding Escrow Agent (Function 9299)		0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements Payments to Refunding Escrow Agent (Function 9299) Transfers In Transfers Out	3600	0.00	0.00			
Premium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements Payments to Refunding Escrow Agent (Function 9299) Transfers In Transfers Out Total Other Financing Sources (Uses)	3600			0.00 0.00	0.00 0.00	0.00 0.00
Premium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements Payments to Refunding Escrow Agent (Function 9299) Transfers In Transfers Out	3600	0.00 0.00	0.00 0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements Payments to Refunding Escrow Agent (Function 9299) Transfers In Transfers Out Total Other Financing Sources (Uses) SPECIAL ITEMS	3600	0.00	0.00			
Premium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements Payments to Refunding Escrow Agent (Function 9299) Transfers In Transfers Out Total Other Financing Sources (Uses)	3600	0.00 0.00 0.00	0.00 0.00 0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements Payments to Refunding Escrow Agent (Function 9299) Transfers In Transfers Out Total Other Financing Sources (Uses) SPECIAL ITEMS EXTRAORDINARY ITEMS	3600	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00
Premium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements Payments to Refunding Escrow Agent (Function 9299) Transfers In Transfers Out Total Other Financing Sources (Uses) SPECIAL ITEMS EXTRAORDINARY ITEMS Net Change in Fund Balances	3600 9700	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 (888,861.19)	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00
Premium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements Payments to Refunding Escrow Agent (Function 9299) Transfers In Transfers Out Total Other Financing Sources (Uses) SPECIAL ITEMS EXTRAORDINARY ITEMS	3600	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00

DISTRICT SCHOOL BOARD OF WAKULLA COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANG NONMAJOR GOVERNMENTAL FUNDS For the Fiscal Year Ended June 30, 2020

		Capital Projects Funds				
		Capital Outlay and	Nonvoted Capital	Voted Capital	Other	ARRA Economic
	Account	Debt Service	Improvement Fund	Improvement Fund	Capital Projects	Stimulus Capital Projects
	Number	360	370	380	390	399
REVENUES	2100	0.00	0.00	0.00	0.00	0.00
Federal Direct Federal Through State and Local	3100 3200	0.00	0.00	0.00	0.00	0.00
State Sources	3200	188,230.38	0.00	0.00	0.00	0.00
Local Sources:	5500	100,250.50	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,					
Operational Purposes	3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,					
Debt Service	3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,					
Capital Projects	3423	0.00	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0.00
Impact Fees Other Local Revenue	3496	0.00 2,345.95	0.00	0.00 0.00	0.00	0.00
Total Local Sources	3400	2,345.95	0.00	0.00	0.00	0.00
Total Revenues	3400	190,576.33	0.00	0.00	0.00	0.00
EXPENDITURES		170,570.55	0.00	0.00	0.00	0.00
Current:						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	8,868.00	0.00	0.00	0.00	0.00
Fiscal Services	7500 7600	0.00	0.00	0.00 0.00	0.00	0.00
Food Services Central Services	7600	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200)						
Redemption of Principal	710	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00
Dues and Fees	730	204.10	0.00	0.00	0.00	0.00
Other Debt Service	791	0.00	0.00	0.00	0.00	0.00
Capital Outlay:						
Facilities Acquisition and Construction	7420	145,720.00	0.00	0.00	0.00	0.00
Charter School Local Capital Improvement	7430	0.00	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00
Total Expenditures		154,792.10 35,784.23	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures OTHER FINANCING SOURCES (USES)		35,784.23	0.00	0.00	0.00	0.00
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds Pactured in a Lange Auropeante	892 2755	0.00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements Premium on Refunding Lease-Purchase Agreements	3755 3794	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	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
SPECIAL ITEMS						
		0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS						
		0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances		35,784.23	0.00	0.00	0.00	0.00
Fund Balances, July 1, 2019	2800	151,394.24	0.00	0.00	0.00	0.00
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2020	2700	187,178.47	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF WAKULLA COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANG NONMAJOR GOVERNMENTAL FUNDS For the Fiscal Year Ended June 30, 2020

		Total Nonmajor
	Account	Capital Projects
		Funds
REVENUES	Number	Fullus
	2100	0.00
Federal Direct	3100	0.00
Federal Through State and Local	3200	0.00
State Sources	3300	188,230.38
Local Sources:		
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,	
Operational Purposes	3423	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,	
Debt Service	3423	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,	
Capital Projects	3423	0.00
Local Sales Taxes	3418, 3419	0.00
Charges for Service - Food Service	345X	0.00
Impact Fees	3496	0.00
Other Local Revenue		12,354.76
Total Local Sources	3400	12,354.76
Total Revenues		200,585.14
EXPENDITURES		
Current:		
Instruction	5000	0.00
Student Support Services	6100	0.00
	6200	
Instructional Media Services		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	8,868.00
Fiscal Services	7500	0.00
	7600	
Food Services		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
Debt Service: (Function 9200)	,	
Redemption of Principal	710	0.00
Interest	720	0.00
Dues and Fees	730	204.10
Other Debt Service	791	0.00
Capital Outlay:		
Facilities Acquisition and Construction	7420	145,720.00
Charter School Local Capital Improvement	7430	0.00
Other Capital Outlay	9300	898,870.00
Total Expenditures		1,053,662.10
Excess (Deficiency) of Revenues Over (Under) Expenditures		(853,076.96)
OTHER FINANCING SOURCES (USES)		(000,000,000,000,000,000,000,000,000,00
Issuance of Bonds	2710	0.00
	3710	
Premium on Sale of Bonds	3791	0.00
Discount on Sale of Bonds	891	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00
Premium on Lease-Purchase Agreements	3793	0.00
Discount on Lease-Purchase Agreements	893	0.00
Loans	3720	0.00
	3720	
Sale of Capital Assets	3720 3730	0.00
Sale of Capital Assets Loss Recoveries	3720 3730 3740	0.00 0.00
Sale of Capital Assets Loss Recoveries Proceeds of Forward Supply Contract	3720 3730 3740 3760	0.00 0.00 0.00
Sale of Capital Assets Loss Recoveries Proceeds of Forward Supply Contract Proceeds from Special Facility Construction Account	3720 3730 3740 3760 3770	0.00 0.00 0.00 0.00
Sale of Capital Assets Loss Recoveries Proceeds of Forward Supply Contract Proceeds from Special Facility Construction Account Face Value of Refunding Bonds	3720 3730 3740 3760 3770 3715	0.00 0.00 0.00 0.00 0.00 0.00
Sale of Capital Assets Loss Recoveries Proceeds of Forward Supply Contract Proceeds from Special Facility Construction Account Face Value of Refunding Bonds Premium on Refunding Bonds	3720 3730 3740 3760 3770 3715 3792	0.00 0.00 0.00 0.00 0.00 0.00 0.00
Sale of Capital Assets Loss Recoveries Proceeds of Forward Supply Contract Proceeds from Special Facility Construction Account Face Value of Refunding Bonds	3720 3730 3740 3760 3770 3715	0.00 0.00 0.00 0.00 0.00 0.00 0.00
Sale of Capital Assets Loss Recoveries Proceeds of Forward Supply Contract Proceeds from Special Facility Construction Account Face Value of Refunding Bonds Premium on Refunding Bonds	3720 3730 3740 3760 3770 3715 3792	0.00 0.00 0.00 0.00
Sale of Capital Assets Loss Recoveries Proceeds of Forward Supply Contract Proceeds from Special Facility Construction Account Face Value of Refunding Bonds Premium on Refunding Bonds Discount on Refunding Bonds	3720 3730 3740 3760 3770 3715 3792 892	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Sale of Capital Assets Loss Recoveries Proceeds of Forward Supply Contract Proceeds from Special Facility Construction Account Face Value of Refunding Bonds Premium on Refunding Bonds Discount on Refunding Bonds Refunding Lease-Purchase Agreements Premium on Refunding Lease-Purchase Agreements	3720 3730 3740 3760 3770 3715 3772 892 3755 3794	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Sale of Capital Assets Loss Recoveries Proceeds of Forward Supply Contract Proceeds from Special Facility Construction Account Face Value of Refunding Bonds Premium on Refunding Bonds Discount on Refunding Bonds Refunding Lease-Purchase Agreements Premium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements	3720 3730 3740 3760 3770 3715 3792 892 3755 3794 894	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Sale of Capital Assets Loss Recoveries Proceeds of Forward Supply Contract Proceeds from Special Facility Construction Account Face Value of Refunding Bonds Premium on Refunding Bonds Discount on Refunding Bonds Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements Payments to Refunding Escrow Agent (Function 9299)	3720 3730 3740 3760 3770 3715 3792 892 3755 3794 894 760	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Sale of Capital Assets Loss Recoveries Proceeds of Forward Supply Contract Proceeds from Special Facility Construction Account Face Value of Refunding Bonds Premium on Refunding Bonds Discount on Refunding Losse-Purchase Agreements Premium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements Payments to Refunding Lease-Purchase Agreements Payments to Refunding Lease-Purchase Agreements Payments to Refunding Lease-Purchase In Transfers In	3720 3730 3740 3760 3770 3715 3792 892 3755 3794 894 760 3600	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Sale of Capital Assets Loss Recoveries Proceeds of Forward Supply Contract Proceeds from Special Facility Construction Account Face Value of Refunding Bonds Discount on Refunding Bonds Refunding Lease-Purchase Agreements Premium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements Payments to Refunding Lease-Purchase Agreements Payments to Refunding Escrow Agent (Function 9299) Transfers In Transfers Out	3720 3730 3740 3760 3770 3715 3792 892 3755 3794 894 760	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Sale of Capital Assets Loss Recoveries Proceeds of Forward Supply Contract Proceeds from Special Facility Construction Account Face Value of Refunding Bonds Premium on Refunding Bonds Discount on Refunding Bonds Refunding Lease-Purchase Agreements Premium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements Payments to Refunding Escrow Agent (Function 9299) Transfers In	3720 3730 3740 3760 3770 3715 3792 892 3755 3794 894 760 3600	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Sale of Capital Assets Loss Recoveries Proceeds of Forward Supply Contract Proceeds from Special Facility Construction Account Face Value of Refunding Bonds Premium on Refunding Bonds Refunding Lease-Purchase Agreements Premium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements Payments to Refunding Lease-Purchase Agreements Paransfers In Transfers Out Total Other Financing Sources (Uses)	3720 3730 3740 3760 3770 3715 3792 892 3755 3794 894 760 3600	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Sale of Capital Assets Loss Recoveries Proceeds for Special Facility Construction Account Face Value of Refunding Bonds Premium on Refunding Bonds Discount on Refunding Bonds Refunding Lease-Purchase Agreements Premium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements Payments to Refunding Escrow Agent (Function 9299) Transfers In Transfers Out Total Other Financing Sources (Uses) SPECIAL ITEMS EXTRAORDINARY ITEMS	3720 3730 3740 3760 3770 3715 3792 892 3755 3794 894 760 3600	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Sale of Capital Assets Loss Recoveries Proceeds of Forward Supply Contract Proceeds from Special Facility Construction Account Face Value of Refunding Bonds Premium on Refunding Bonds Refunding Lease-Purchase Agreements Premium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements Transfers In Transfers Out Total Other Financing Sources (Uses) SPECIAL ITEMS EXTRAORDINARY ITEMS Net Change in Fund Balances	3720 3730 3740 3760 3770 3715 3792 892 3755 3794 894 760 3600 9700	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Sale of Capital Assets Loss Recoveries Proceeds of Forward Supply Contract Proceeds from Special Facility Construction Account Face Value of Refunding Bonds Discount on Refunding Bonds Refunding Lease-Purchase Agreements Premium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements Payments to Refunding Escrow Agent (Function 9299) Transfers In Transfers Out Total Other Financing Sources (Uses) SPECIAL ITEMS EXTRAORDINARY ITEMS Net Change in Fund Balances Fund Balances, July 1, 2019	3720 3730 3740 3760 3770 3715 3792 892 3755 3794 894 760 3600 9700 2800	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Sale of Capital Assets Loss Recoveries Proceeds of Forward Supply Contract Proceeds from Special Facility Construction Account Face Value of Refunding Bonds Premium on Refunding Bonds Refunding Lease-Purchase Agreements Premium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements Transfers In Transfers Out Total Other Financing Sources (Uses) SPECIAL ITEMS EXTRAORDINARY ITEMS Net Change in Fund Balances	3720 3730 3740 3760 3770 3715 3792 892 3755 3794 894 760 3600 9700	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0

DISTRICT SCHOOL BOARD OF WAKULLA COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED) NONMAJOR GOVERNMENTAL FUNDS For the Fiscal Year Ended June 30, 2020

	Account Number	Permanent Funds 000	Total Nonmajor Governmental Funds
REVENUES	2100		
Federal Direct Federal Through State and Local	3100 3200	0.00	0.00
State Sources	3300	0.00	200,303.14
Local Sources:			
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,	0.00	
Operational Purposes Property Taxes Levied, Tax Redemptions and Excess Fees for	3423 3412, 3421,	0.00	0.00
Debt Service	3423	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,		
Capital Projects	3423	0.00	0.00
Local Sales Taxes Charges for Service - Food Service	3418, 3419 345X	0.00	0.00
Impact Fees	3496	0.00	0.00
Other Local Revenue		0.00	12,354.76
Total Local Sources	3400	0.00	12,354.76
Total Revenues EXPENDITURES		0.00	212,657.90
Current:			
Instruction	5000	0.00	0.00
Student Support Services	6100	0.00	0.00
Instructional Media Services	6200	0.00	0.00
Instruction and Curriculum Development Services Instructional Staff Training Services	6300 6400	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00
Board	7100	0.00	0.00
General Administration	7200	0.00	0.00
School Administration Facilities Acquisition and Construction	7300 7410	0.00 0.00	0.00 8,868.00
Fiscal Services	7500	0.00	0.00
Food Services	7600	0.00	0.00
Central Services	7700	0.00	0.00
Student Transportation Services	7800	0.00	0.00
Operation of Plant Maintenance of Plant	7900 8100	0.00	0.00
Administrative Technology Services	8200	0.00	0.00
Community Services	9100	0.00	0.00
Debt Service: (Function 9200)			
Redemption of Principal Interest	710 720	0.00	12,000.00 240.00
Dues and Fees	730	0.00	228.70
Other Debt Service	791	0.00	0.00
Capital Outlay:		0.00	
Facilities Acquisition and Construction Charter School Local Capital Improvement	7420 7430	0.00	145,720.00
Other Capital Outlay	9300	0.00	898,870.00
Total Expenditures		0.00	1,065,926.70
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	(853,268.80)
OTHER FINANCING SOURCES (USES) Issuance of Bonds	2710	0.00	0.00
Premium on Sale of Bonds	3710 3791	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00
Discount on Lease-Purchase Agreements Loans	893 3720	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00
Loss Recoveries	3740	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00
Proceeds from Special Facility Construction Account Face Value of Refunding Bonds	3770 3715	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00
Discount on Refunding Lease-Purchase Agreements Payments to Refunding Escrow Agent (Function 9299)	894 760	0.00	0.00
Transfers In	3600	0.00	0.00
Transfers Out	9700	0.00	0.00
Total Other Financing Sources (Uses) SPECIAL ITEMS		0.00	0.00
EXTRAORDINARY ITEMS		0.00	0.00
Net Change in Fund Balances	+	0.00 0.00	0.00 (853,268.80)
Fund Balances, July 1, 2019	2800	0.00	(853,268.80) 1,061,224.66
Adjustments to Fund Balances	2800	0.00	0.00
Fund Balances, June 30, 2020	2700	0.00	207,955.86

DISTRICT SCHOOL BOARD OF WAKULLA COUNTY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS SPECIAL REVENUE FUND ________ For the Fiscal Year Ended June 30, 2020

		Budgeted		Variance with	
	Account Number	Original	Final	Actual Amounts	Final Budget - Positive (Negative)
REVENUES		U			
Federal Direct	3100				0.00
Federal Through State and Local State Sources	3200 3300				0.00
Local Sources:	5500				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423				0.00
Local Sales Taxes	3418, 3419				0.00
Charges for Service - Food Service	345X 3496				0.00
Impact Fees Other Local Revenue	3490				0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues		0.00	0.00	0.00	0.00
EXPENDITURES					
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 Instruction-Related Technology	6400 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 Operation of Plant	7800 7900				0.00
Maintenance of Plant	8100				0.00
Administrative Technology Services	8200				0.00
Community Services	9100				0.00
Debt Service: (Function 9200)					
Redemption of Principal Interest	710 720				0.00
Dues and Fees	730				0.00
Other Debt Service	791				0.00
Capital Outlay:					
Facilities Acquisition and Construction	7420				0.00
Other Capital Outlay Total Expenditures	9300	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)		0.00	0.00	0.00	0.00
Issuance of Bonds	3710				0.00
Premium on Sale of Bonds	3791				0.00
Discount on Sale of Bonds	891				0.00
Proceeds of Lease-Purchase Agreements	3750				0.00
Premium on Lease-Purchase Agreements Discount on Lease-Purchase Agreements	3793 893				0.00
Loans	3720				0.00
Sale of Capital Assets	3720				0.00
Loss Recoveries	3740				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	892				0.00
Refunding Lease-Purchase Agreements Premium on Refunding Lease-Purchase Agreements	3755 3794				0.00
Discount on Refunding Lease-Purchase Agreements	894				0.00
Payments to Refunding Escrow Agent (Function 9299)	760				0.00
Transfers In	3600				0.00
Transfers Out	9700				0.00
Total Other Financing Sources (Uses) SPECIAL ITEMS		0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS					0.00
					0.00
Net Change in Fund Balances		0.00	0.00	0.00	0.00
Fund Balances, July 1, 2019	2800				0.00
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2020	2700	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF WAKULLA COUNTY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL DEBT SERVICE FUND ______ For the Fiscal Year Ended June 30, 2020

	1 1	Budgeted		Variance with	
	Account Number	Original	Final	Actual Amounts	Final Budget - Positive (Negative)
REVENUES		-			
Federal Direct	3100 3200				0.00
Federal Through State and Local State Sources	3200				0.00
Local Sources:	5500				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423				0.00
Local Sales Taxes	3418, 3419				0.00
Charges for Service - Food Service	345X				0.00
Impact Fees	3496				0.00
Other Local Revenue Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues	5100	0.00	0.00	0.00	0.00
EXPENDITURES					
Current: Instruction	5000				0.00
Student Support Services	6100				0.00
Instructional Media Services	6200				0.00
Instruction and Curriculum Development Services Instructional Staff Training Services	6300 6400				0.00
Instructional Starl Training Services	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 Food Services	7500 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 Community Services	8200 9100				0.00
Debt Service: (Function 9200)	5100				0.00
Redemption of Principal Interest	710 720				0.00
Dues and Fees	730				0.00
Other Debt Service	791				0.00
Capital Outlay:					
Facilities Acquisition and Construction Other Capital Outlay	7420 9300				0.00
Total Expenditures	9300	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710				0.00
Premium on Sale of Bonds	3791				0.00
Discount on Sale of Bonds Proceeds of Lease-Purchase Agreements	891 3750				0.00
Premium on Lease-Purchase Agreements	3793				0.00
Discount on Lease-Purchase Agreements	893				0.00
Loans	3720				0.00
Sale of Capital Assets	3730				0.00
Loss Recoveries Proceeds of Forward Supply Contract	3740 3760				0.00
Face Value of Refunding Bonds	3700				0.00
Premium on Refunding Bonds	3792				0.00
Discount on Refunding Bonds	892				0.00
Refunding Lease-Purchase Agreements	3755				0.00
Premium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements	3794 894				0.00
Payments to Refunding Escrow Agent (Function 9299)	894 760				0.00
Transfers In	3600				0.00
Transfers Out	9700				0.00
Total Other Financing Sources (Uses) SPECIAL ITEMS		0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS					0.00
Not Change in Fund Pol-		0.00	0.00	0.00	0.00
Net Change in Fund Balances Fund Balances, July 1, 2019	2800	0.00	0.00	0.00	0.00 0.00
Adjustments to Fund Balances	2800				0.00
Fund Balances, June 30, 2020	2700	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF WAKULLA COUNTY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL CAPITAL PROJECTS FUND-LOCAL CAPITAL IMPROVEMENT FUND For the Fiscal Year Ended June 30, 2020

		Budgeted Am	ounts		Variance with
	Account Number	Original	Final	Actual Amounts	Final Budget - Positive (Negative)
REVENUES		ž			
Federal Direct Federal Through State and Local	3100 3200				0.00
State Sources	3300				0.00
Local Sources:					
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,				
Debt Service Property Taxes Levied, Tax Redemptions and Excess Fees for	3423 3413, 3421,				0.00
Capital Projects	3413, 3421, 3423	2,137,924.04	2,137,924.04	2,135,604.28	(2,319.76)
Local Sales Taxes	3418, 3419	, ,	, ,	,,	0.00
Charges for Service - Food Service	345X				0.00
Impact Fees	3496			25 224 12	0.00
Other Local Revenue Total Local Sources	3400	2,137,924.04	2,137,924.04	25,224.12 2,160,828.40	25,224.12 22,904.36
Total Revenues	5100	2,137,924.04	2,137,924.04	2,160,828.40	22,904.36
EXPENDITURES Current:					
Instruction	5000				0.00
Student Support Services	6100				0.00
Instructional Media Services	6200				0.00
Instruction and Curriculum Development Services Instructional Staff Training Services	6300 6400				0.00
Instructional Start Training Services	6500		 		0.00
Board	7100				0.00
General Administration	7200				0.00
School Administration	7300	0.057.400.55	520,520,07	2 200 00	0.00
Facilities Acquisition and Construction Fiscal Services	7410 7500	2,057,439.56	530,529.87	3,280.00	527,249.87 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 Administrative Technology Services	8100 8200				0.00
Community Services	9100				0.00
Debt Service: (Function 9200)					
Redemption of Principal	710	180,000.00	180,000.00	180,000.00	0.00
Interest Dues and Fees	720 730	25,093.75	25,093.75	25,093.75	0.00
Other Debt Service	791				0.00
Capital Outlay:					0.00
Facilities Acquisition and Construction	7420		1,403,620.42	1,403,620.42	0.00
Charter School Local Capital Improvement	7430		100.000.07	122 200 27	0.00
Other Capital Outlay Total Expenditures	9300	2,262,533.31	123,289.27 2,262,533.31	123,289.27 1,735,283.44	0.00 527,249.87
Excess (Deficiency) of Revenues Over (Under) Expenditures		(124,609.27)	(124,609.27)	425,544.96	550,154.23
OTHER FINANCING SOURCES (USES)				,	,
Issuance of Bonds	3710				0.00
Premium on Sale of Bonds Discount on Sale of Bonds	3791 891		 		0.00
Proceeds of Lease-Purchase Agreements	3750				0.00
Premium on Lease-Purchase Agreements	3793				0.00
Discount on Lease-Purchase Agreements	893				0.00
Loans	3720				0.00
Sale of Capital Assets Loss Recoveries	3730 3740				0.00
Proceeds of Forward Supply Contract	3760				0.00
Proceeds from Special Facility Construction Account	3770				0.00
Face Value of Refunding Bonds	3715				0.00
Premium on Refunding Bonds Discount on Refunding Bonds	3792 892				0.00
Discount on Refunding Bonds Refunding Lease-Purchase Agreements	3755				0.00
Premium on Refunding Lease-Purchase Agreements	3794				0.00
Discount on Refunding Lease-Purchase Agreements	894				0.00
Payments to Refunding Escrow Agent (Function 9299)	760				0.00
Transfers In Transfers Out	3600 9700	(1,039,041.13)	(1.020.041.12)	(1,039,041.13)	0.00
Total Other Financing Sources (Uses)	9700	(1,039,041.13)	(1,039,041.13) (1,039,041.13)	(1,039,041.13)	0.00
SPECIAL ITEMS		(-,,-)	(.,,	(-,,	
EXTRAORDINARY ITEMS					0.00
Net Change in Fund Balances	+ +	(1,163,650.40)	(1,163,650.40)	(613,496.17)	0.00 550,154.23
Fund Balances, July 1, 2019	2800	1,163,650.40	1,163,650.40	1,163,650.40	0.00
Adjustments to Fund Balances	2891				0.00
Fund Balances, June 30, 2020	2700	0.00	0.00	550,154.23	550,154.23

DISTRICT SCHOOL BOARD OF WAKULLA COUNTY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL CAPITAL PROJECTS FUND - OTHER CAPITAL OUTLAY For the Fiscal Year Ended June 30, 2020

	Account	Budgeted Am	Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES		0			
Federal Direct	3100				0.00
Federal Through State and Local State Sources	3200 3300	2,117,739.40	2,117,739.40	424,586.34	0.00 (1,693,153.06)
Local Sources:	5500	2,117,757.40	2,117,739.40	424,500.54	(1,055,155.00)
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,				0.00
Debt Service Property Taxes Levied, Tax Redemptions and Excess Fees for	3423 3413, 3421,				0.00
Capital Projects	3423				0.00
Local Sales Taxes	3418, 3419				0.00
Charges for Service - Food Service	345X				0.00
Impact Fees	3496			15 020 14	0.00
Other Local Revenue Total Local Sources	3400	0.00	0.00	15,928.14 15,928.14	15,928.14 15,928.14
Total Revenues	5400	2,117,739.40	2,117,739.40	440,514.48	(1,677,224.92)
EXPENDITURES Current:					
Instruction	5000				0.00
Student Support Services	6100				0.00
Instructional Media Services	6200 6300				0.00
Instruction and Curriculum Development Services Instructional Staff Training Services	6300				0.00
Instruction-Related Technology	6500				0.00
Board	7100				0.00
General Administration	7200				0.00
School Administration Facilities Acquisition and Construction	7300 7410	3,155,800.15	1,972,927.99	91,612.00	0.00 1,881,315.99
Fiscal Services	7500	3,133,800.13	1,972,927.99	91,012.00	0.00
Food Services	7600				0.00
Central Services	7700				0.00
Student Transportation Services	7800				0.00
Operation of Plant Maintenance of Plant	7900 8100				0.00
Administrative Technology Services	8200				0.00
Community Services	9100				0.00
Debt Service: (Function 9200)					
Redemption of Principal	710				0.00
Interest Dues and Fees	720 730				0.00 0.00
Other Debt Service	791				0.00
Capital Outlay:					
Facilities Acquisition and Construction	7420		1,149,881.13	1,149,881.33	(0.20)
Charter School Local Capital Improvement Other Capital Outlay	7430 9300		32,991.03	32,991.03	0.00
Total Expenditures	9300	3,155,800.15	3,155,800.15	1,274,484.36	1,881,315.79
Excess (Deficiency) of Revenues Over (Under) Expenditures		(1,038,060.75)	(1,038,060.75)	(833,969.88)	204,090.87
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710 3791				0.00
Premium on Sale of Bonds Discount on Sale of Bonds	891				0.00
Proceeds of Lease-Purchase Agreements	3750				0.00
Premium on Lease-Purchase Agreements	3793				0.00
Discount on Lease-Purchase Agreements	893				0.00
Loans Sale of Capital Assets	3720 3730				0.00 0.00
Loss Recoveries	3740		75,000.00		(75,000.00)
Proceeds of Forward Supply Contract	3760				0.00
Proceeds from Special Facility Construction Account	3770				0.00
Face Value of Refunding Bonds	3715				0.00
Premium on Refunding Bonds Discount on Refunding Bonds	3792 892				0.00
Refunding Lease-Purchase Agreements	3755				0.00
Premium on Refunding Lease-Purchase Agreements	3794				0.00
Discount on Refunding Lease-Purchase Agreements	894				0.00
Payments to Refunding Escrow Agent (Function 9299)	760				0.00
Transfers In Transfers Out	3600 9700	(94,400.00)	(185,223.00)	(143,007.35)	0.00 42,215.65
Total Other Financing Sources (Uses)	2.00	(94,400.00)	(110,223.00)	(143,007.35)	(32,784.35)
SPECIAL ITEMS					0.00
EXTRAORDINARY ITEMS					0.00
Net Change in Fund Balances	+ +	(1,132,460.75)	(1,148,283.75)	(976,977.23)	171,306.52
Fund Balances, July 1, 2019	2800	1,504,803.54	1,504,803.54	1,504,803.54	0.00
Adjustments to Fund Balances	2891				0.00
Fund Balances, June 30, 2020	2700	372,342.79	356,519.79	527,826.31	171,306.52

DISTRICT SCHOOL BOARD OF WAKULLA COUNTY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL PERMANENT FUNDS For the Fiscal Year Ended June 30, 2020

		Variance with			
	Account Number	Original	Final	Actual Amounts	Final Budget - Positive (Negative)
REVENUES					(1.05441.0)
Federal Direct	3100				0.00
Federal Through State and Local	3200				0.00
State Sources Local Sources:	3300				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,				0.00
Capital Projects	3423				0.00
Local Sales Taxes	3418, 3419				0.00
Charges for Service - Food Service	345X				0.00
Impact Fees Other Local Revenue	3496				0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues		0.00	0.00	0.00	0.00
EXPENDITURES					
Current:					
Instruction	5000				0.00
Student Support Services Instructional Media Services	6100 6200		1	1	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 7410				0.00
Facilities Acquisition and Construction Fiscal Services	7410				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 Community Services	8200 9100				0.00
Debt Service: (Function 9200)	9100				0.00
Redemption of Principal	710				0.00
Interest	720				0.00
Dues and Fees	730				0.00
Miscellaneous	790				0.00
Capital Outlay:					
Facilities Acquisition and Construction Other Capital Outlay	7420 9300				0.00
Total Expenditures	9300	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710				0.00
Premium on Sale of Bonds	3791				0.00
Discount on Sale of Bonds	891				0.00
Proceeds of Lease-Purchase Agreements Premium on Lease-Purchase Agreements	3750 3793				0.00
Discount on Lease-Purchase Agreements	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
Face Value of Refunding Bonds Premium on Refunding Bonds	3715 3792				0.00
Discount on Refunding Bonds	3792 892				0.00
Refunding Lease-Purchase Agreements	3755				0.00
Premium on Refunding Lease-Purchase Agreements	3794				0.00
Discount on Refunding Lease-Purchase Agreements	894				0.00
Payments to Refunding Escrow Agent (Function 9299)	760				0.00
Transfers In	3600				0.00
Transfers Out Total Other Financing Sources (Uses)	9700	0.00	0.00	0.00	0.00
SPECIAL ITEMS	+ +	0.00	0.00	0.00	0.00
S. Sea to HEMIS					0.00
EXTRAORDINARY ITEMS					0.00
Net Change in Fund Balances	++	0.00	0.00	0.00	0.00
Fund Balances, July 1, 2019	2800	0.00	0.00	0.00	0.00
Adjustments to Fund Balances	2891				0.00
Fund Balances, June 30, 2020	2700	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF WAKULLA COUNTY COMBINING STATEMENT OF NET POSITION NONMAJOR ENTERPRISE FUNDS June 30, 2020

	Account	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	ARRA Consortium	Other	Other	Total Nonmajor
ASSETS	Number	911	912	913	914	915	921	922	Enterprise Funds
Cash and Cash Equivalents	1110 1160	0.00	0.00	0.00	0.00	0.00	4,372.88	0.00	4,372.88
Investments Accounts Receivable, Net	1160	0.00	0.00	0.00	0.00	0.00	28,857.80	0.00	28,857.80
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Insurer	1180	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Budgetary Funds Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total current assets Noncurrent assets:		0.00	0.00	0.00	0.00	0.00	33,230.68	0.00	33,230.68
Section 1011.13, F.S., Loan Proceeds	1420	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Leases Receivable	1425	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Long-Term Investments	1460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Insurance Costs Other Postemployment Benefits Asset	1430 1410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension Asset	1410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Assets:									
Land	1310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Land Improvements - Nondepreciable	1315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Construction in Progress Nondepreciable Capital Assets	1360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Improvements Other Than Buildings	1320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1329	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Buildings and Fixed Equipment	1330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1339	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Furniture, Fixtures and Equipment Accumulated Depreciation	1340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Motor Vehicles	1350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1359	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Under Leases	1370	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Amortization Computer Software	1379 1382	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Amortization	1389	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciable Capital Assets, Net		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Capital Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total noncurrent assets		0.00	0.00	0.00	0.00	0.00	0.00 33,230.68	0.00	0.00 33,230.68
Total Assets DEFERRED OUTFLOWS OF RESOURCES		0.00	0.00	0.00	0.00	0.00	33,230.08	0.00	33,230.08
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Carrying Amount of Debt Refunding	1920	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension	1940	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Asset Retirement Obligation	1950 1960	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources	1900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LIABILITIES									
Current liabilities:									
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits Payroll Deductions and Withholdings	2110 2170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00	0.00	13,107.00	0.00	13,107.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210 2220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Payable Due to Other Agencies	2220 2230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension Liability	2115	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2116	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Judgments Payable Estimated Unpaid Claims - Self-Insurance Program	2130 2271	0.00	0.00	0.00	0.00	0.00	0.00	0.00 0.00	0.00
Estimated Unpaid Claims - Self-Insurance Program Estimated Liability for Claims Adjustment	2271	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total current liabilities		0.00	0.00	0.00	0.00	0.00	13,107.00	0.00	13,107.00
Long-term liabilities:								_	
Unearned Revenues Obligations Under Leases	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Digations Under Leases Liability for Compensated Absences	2315 2330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Other Postemployment Benefits Obligation	2360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Pension Liability	2365	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Long-Term Liabilities	2380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total long-term liabilities Total Liabilities		0.00	0.00	0.00	0.00	0.00	13,107.00	0.00	13,107.00
DEFERRED INFLOWS OF RESOURCES									
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deficit Net Carrying Amount of Debt Refunding	2620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenues Pension	2630 2640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits	2640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NET POSITION									
Net Investment in Capital Assets	2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Investment in Capital Assets Restricted for Unrestricted	2770 2780 2790	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 20,123.68 0.00	0.00	20,123.68

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

						ARRA			
	Account	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	Consortium	Other	Other	Total Nonmajor
	Number	911	912	913	914	915	921	922	Enterprise Funds
OPERATING REVENUES									1
Charges for Services	3481	0.00	0.00	0.00	0.00	0.00	123,500.00	0.00	123,500.00
Charges for Sales	3482	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium Revenue	3484	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Operating Revenues	3489	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	123,500.00	0.00	123,500.00
OPERATING EXPENSES									1
Salaries	100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00	0.00	0.00	119,647.12	0.00	119,647.12
Energy Services	400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Materials and Supplies	500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay	600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other	700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation and Amortization Expense	780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	119,647.12	0.00	119,647.12
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	3,852.88	0.00	3,852.88
NONOPERATING REVENUES (EXPENSES)									
Investment Income	3430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gifts, Grants and Bequests	3440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Miscellaneous Local Sources	3495	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gain on Disposition of Assets	3780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss on Disposition of Assets	810	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	3,852.88	0.00	3,852.88
Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SPECIAL ITEMS	1								
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS									
		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	3,852.88	0.00	3,852.88
Net Position, July 1, 2019	2880	0.00	0.00	0.00	0.00	0.00	16,270.80	0.00	16,270.80
Adjustments to Net Position	2896	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position. June 30, 2020	2780	0.00	0.00	0.00	0.00	0.00	20.123.68	0.00	20,123.68
rior rosition, vano 50, 2020	2700	0.00	0.00	0.00	0.00	0.00	20,125.00	0.00	20,125.00

The notes to financial statements are an integral part of this statement.

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DISTRICT SCHOOL BOARD OF WAKULLA COUNTY COMBINING STATEMENT OF CASH FLOWS NONMAJOR ENTERPRISE FUNDS For the Fiscal Year Ended June 30, 2020

	Self-Insurance 911	Self-Insurance 912	Self-Insurance 913	Self-Insurance 914	ARRA - Consortium 915	Other 921	Other 922	Total Nonmajor Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES	911	912	915	914	915	921	922	Enterprise Funds
Receipts from customers and users	0.00	0.00	0.00	0.00	0.00	123,500.00	0.00	123,500.00
Receipts from interfund services provided	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments to suppliers	0.00	0.00	0.00	0.00	0.00	(115,877.12) 0.00	0.00	(115,877.12)
Payments to employees Payments for interfund services used	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other receipts (payments)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by operating activities	0.00	0.00	0.00	0.00	0.00	7,622.88	0.00	7,622.88
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES								
Subsidies from operating grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers from other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers to other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by noncapital financing activities CASH FLOWS FROM CAPITAL AND RELATED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCING ACTIVITIES								
Proceeds from capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from disposition of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Acquisition and construction of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Principal paid on capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest paid on capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by capital and related financing activities CASH FLOWS FROM INVESTING ACTIVITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from sales and maturities of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest and dividends received	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchase of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by investing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net increase (decrease) in cash and cash equivalents	0.00	0.00	0.00	0.00	0.00	7,622.88	0.00	7,622.88
Cash and cash equivalents - July 1, 2019	0.00	0.00	0.00	0.00	0.00	25,607.80	0.00	25,607.80
Cash and cash equivalents - June 30, 2020	0.00	0.00	0.00	0.00	0.00	33,230.68	0.00	33,230.68
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:								
Operating income (loss)	0.00	0.00	0.00	0.00	0.00	3.852.88	0.00	3,852.88
Adjustments to reconcile operating income (loss) to net cash								0,00-100
provided (used) by operating activities:								
Depreciation/Amortization expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Commodities used from USDA program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in assets and liabilities:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in accounts receivable (Increase) decrease in interest receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in linerest receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in deposits receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from other agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in prepaid items	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in pension	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in salaries and benefits payable Increase (decrease) in payroll tax liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in payron tax nabilities	0.00	0.00	0.00	0.00	0.00	3,770.00	0.00	3,770.00
Increase (decrease) in cash overdraft	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in judgments payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in sales tax payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in accrued interest payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in deposits payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in due to other funds Increase (decrease) in due to other agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in due to other agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in encaned revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in postemployment benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in estimated unpaid claims - Self-Insurance Program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in estimated liability for claims adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total adjustments	0.00	0.00	0.00	0.00	0.00	3,770.00	0.00	3,770.00
Net cash provided (used) by operating activities	0.00	0.00	0.00	0.00	0.00	7,622.88	0.00	7,622.88
Noncash investing, capital and financing activities: Borrowing under capital lease	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Contributions of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchase of equipment on account	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital asset trade-ins	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Increase/(Decrease) in the fair value of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Commodities received through USDA program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF WAKULLA COUNTY COMBINING STATEMENT OF NET POSITION INTERNAL SERVICE FUNDS June 30, 2020

	Account Number	Self-Insurance 711	Self-Insurance 712	Self-Insurance 713	Self-Insurance 714	Self-Insurance 715	Consortium Programs 731	Other Internal Service 791	Total Internal Service Funds
ASSETS	Humber	/	/12	115		715	751	171	berrice r unus
Current assets:									
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Receivable on Investments Due From Other Agencies	1170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Insurer Due From Budgetary Funds	1180	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total current assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Noncurrent assets:									
Section 1011.13, F.S., Loan Proceeds	1420	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Leases Receivable	1425	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Long-Term Investments	1460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Insurance Costs	1430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Asset	1410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension Asset	1415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Assets:									
Land	1310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Land Improvements - Nondepreciable	1315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Construction in Progress	1360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nondepreciable Capital Assets Improvements Other Than Buildings	1320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Buildings and Fixed Equipment	1329	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Furniture, Fixtures and Equipment	1339	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Motor Vehicles	1350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1359	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Under Leases	1370	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Amortization	1379	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Computer Software	1382	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Amortization	1389	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciable Capital Assets, Net		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Capital Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total noncurrent assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES									
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Carrying Amount of Debt Refunding	1920	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension	1940	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits	1950	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Asset Retirement Obligation	1960	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources LIABILITIES		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current liabilities:									
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension Liability	2115	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2116	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Unpaid Claims - Self-Insurance Program	2271	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Claims Adjustment	2272	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total current liabilities	+	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Long-term liabilities: Unearned Revenues	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Obligations Under Leases	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Other Postemployment Benefits Obligation	2350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Pension Liability	2365	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Oher Long-Term Liabilities	2380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Long-Term Liabilities	_300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES									
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deficit Net Carrying Amount of Debt Refunding	2620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenues	2630	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension	2640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits	2650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NET POSITION		İ İ							
NET POSITION Net Investment in Capital Assets	2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NET POSITION Net Investment in Capital Assets Restricted for	2780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NET POSITION Net Investment in Capital Assets									

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

	Account Number	Self-Insurance 711	Self-Insurance 712	Self-Insurance 713	Self-Insurance 714	Self-Insurance 715	Consortium Programs 731	Other Internal Service 791	Total Internal Service Funds
OPERATING REVENUES	INUIIDEI	/11	/12	/15	/14	/15	/51	/91	Service Funds
Charges for Services	3481	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charges for Sales	3482	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium Revenue	3484	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Operating Revenues	3489	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Revenues	0.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPERATING EXPENSES									
Salaries	100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Energy Services	400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Materials and Supplies	500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay	600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other	700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation/Amortization Expense	780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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)									
Investment Income	3430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gifts, Grants and Bequests	3440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Miscellaneous Local Sources	3495	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gain on Disposition of Assets	3780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss on Disposition of Assets	810	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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 In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SPECIAL ITEMS									
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS									
		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, 2019	2880	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Adjustments to Net Position	2896	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, June 30, 2020	2780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

The notes to financial statements are an integral part of this statement.

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DISTRICT SCHOOL BOARD OF WAKULLA COUNTY COMBINING STATEMENT OF CASH FLOWS INTERNAL SERVICE FUNDS For the Fiscal Year Ended June 30, 2020

	Self-Insurance 711	Self-Insurance 712	Self-Insurance 713	Self-Insurance 714	Self-Insurance 715	Consortium Programs 731	Other Internal Service 791	Total Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Receipts from customers and users Receipts from interfund services provided	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments to suppliers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments to employees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments for interfund services used	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other receipts (payments) Net cash provided (used) by operating activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subsidies from operating grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers from other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers to other funds	0.00 0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by noncapital financing activities CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from disposition of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Acquisition and construction of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Principal paid on capital debt Interest paid on capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by capital and related financing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CASH FLOWS FROM INVESTING ACTIVITIES			0.00			5.00		5.00
Proceeds from sales and maturities of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest and dividends received	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchase of investments Nut each provided (used) by investing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by investing activities Net increase (decrease) in cash and cash equivalents	0.00 0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash and cash equivalents - July 1, 2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash and cash equivalents - June 30, 2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:								
Operating income (loss)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:								
Depreciation/Amortization expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Commodities used from USDA program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in assets and liabilities:								
(Increase) decrease in accounts receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in interest receivable	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from insurer (Increase) decrease in deposits receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from other agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in prepaid items	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in pension	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in salaries and benefits payable Increase (decrease) in payroll tax liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in payton tax natinues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in cash overdraft	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in judgments payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in sales tax payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in accrued interest payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in deposits payable Increase (decrease) in due to other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in due to other rands	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in unearned revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in pension	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in postemployment benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in estimated unpaid claims - Self-Insurance Program Increase (decrease) in estimated liability for claims adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by operating activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Noncash investing, capital and financing activities:								
Borrowing under capital lease	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Contributions of capital assets	0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00
Purchase of equipment on account Capital asset trade-ins	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Increase/(Decrease) in the fair value of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF WAKULLA COUNTY COMBINING STATEMENT OF FIDUCIARY NET POSITION INVESTMENT TRUST FUNDS June 30, 2020

	Account Number	Investment Trust Fund Name 84X	Investment Trust Fund Name 84X	Investment Trust Fund Name 84X	Total Investment Trust Funds
ASSETS					
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00
Pension Contributions Receivable	1132				
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Inventory	1150				
Total Assets		0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00
Pension	1940				
Other Postemployment Benefits	1950	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00
LIABILITIES					
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00
Pension	2640				
Other Postemployment Benefits	2650	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00
NET POSITION					
Restricted for:					
Pensions	2785	0.00	0.00	0.00	0.00
Postemployment benefits other than pensions	2785	0.00	0.00	0.00	0.00
Other purposes	2785	0.00	0.00	0.00	0.00
Individuals, organizations and other governments	2785	0.00	0.00	0.00	0.00
Total Net Position		0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF WAKULLA COUNTY COMBINING STATEMENT OF CHANGES IN NET POSITION INVESTMENT TRUST FUNDS For the Fiscal Year Ended June 30, 2020

		Investment Trust Fund	Investment Trust Fund	Investment Trust Fund	
	Account	Name	Name	Name	Total Investment Trust
	Number	84X	84X	84X	Funds
ADDITIONS					
Contributions:					
Employer		0.00	0.00	0.00	0.00
Plan Members		0.00	0.00	0.00	0.00
Gifts, Grants and Bequests	3440	0.00	0.00	0.00	0.00
Total Contributions		0.00	0.00	0.00	0.00
Investment Income:					
Interest on Investments	3431	0.00	0.00	0.00	0.00
Gain on Sale of Investments	3432	0.00	0.00	0.00	0.00
Net Increase (Decrease) in the Fair Value of Investments	3433	0.00	0.00	0.00	0.00
Total Investment Income		0.00	0.00	0.00	0.00
Less Investment Expense		0.00	0.00	0.00	0.00
Net Investment Income		0.00	0.00	0.00	0.00
Total Additions		0.00	0.00	0.00	0.00
DEDUCTIONS					
Salaries	100	0.00	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00	0.00
Other	700	0.00	0.00	0.00	0.00
Refunds of Contributions		0.00	0.00	0.00	0.00
Administrative Expenses		0.00	0.00	0.00	0.00
Total Deductions		0.00	0.00	0.00	0.00
Change In Net Position		0.00	0.00	0.00	0.00
Net position-beginning	2885	0.00	0.00	0.00	0.00
Adjustments to Net Position	2896	0.00	0.00	0.00	0.00
Net position-ending	2785	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF WAKULLA COUNTY COMBINING STATEMENT OF FIDUCIARY NET POSITION PRIVATE-PURPOSE TRUST FUNDS June 30, 2020

	<u> </u>	Private-Purpose Trust Fund	Private-Purpose Trust Fund	Private-Purpose Trust Fund	
	Account	Name	Name	Name	Total Private-Purpose Trust
	Number	85X	85X	85X	Funds
ASSETS					
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00
Pension Contributions Receivable	1132				
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Inventory	1150				
Total Assets		0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00
Pension	1940				
Other Postemployment Benefits	1950	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00
LIABILITIES					
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00
Pension	2640				
Other Postemployment Benefits	2650	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00
NET POSITION					
Restricted for:					
Pensions	2785	0.00	0.00	0.00	0.00
Postemployment benefits other than pensions	2785	0.00	0.00	0.00	0.00
Other purposes	2785	0.00	0.00	0.00	0.00
Individuals, organizations and other governments	2785	0.00	0.00	0.00	0.00
Total Net Position		0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF WAKULLA COUNTY COMBINING STATEMENT OF CHANGES IN NET POSITION PRIVATE-PURPOSE TRUST FUNDS For the Fiscal Year Ended June 30, 2020

		Private-Purpose Trust Fund	Private-Purpose Trust Fund	Private-Purpose Trust Fund	
	Account	Name	Name	Name	Total Private-Purpose Trust
	Number	85X	85X	85X	Funds
ADDITIONS					
Contributions:					
Employer		0.00	0.00	0.00	0.00
Plan Members		0.00	0.00	0.00	0.00
Gifts, Grants and Bequests	3440	0.00	0.00	0.00	0.00
Total Contributions		0.00	0.00	0.00	0.00
Investment Income:					
Interest on Investments	3431	0.00	0.00	0.00	0.00
Gain on Sale of Investments	3432	0.00	0.00	0.00	0.00
Net Increase (Decrease) in the Fair Value of Investments	3433	0.00	0.00	0.00	0.00
Total Investment Income		0.00	0.00	0.00	0.00
Less Investment Expense		0.00	0.00	0.00	0.00
Net Investment Income		0.00	0.00	0.00	0.00
Total Additions		0.00	0.00	0.00	0.00
DEDUCTIONS					
Salaries	100	0.00	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00	0.00
Other	700	0.00	0.00	0.00	0.00
Refunds of Contributions		0.00	0.00	0.00	0.00
Administrative Expenses		0.00	0.00	0.00	0.00
Total Deductions		0.00	0.00	0.00	0.00
Change In Net Position		0.00	0.00	0.00	0.00
Net position-beginning	2885	0.00	0.00	0.00	0.00
Adjustments to Net Position	2896	0.00	0.00	0.00	0.00
Net position-ending	2785	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF WAKULLA COUNTY COMBINING STATEMENT OF FIDUCIARY NET POSITION PENSION TRUST FUNDS June 30, 2020

	Account	Pension Trust Fund Name	Pension Trust Fund Name	Pension Trust Fund Name	
	Number	87X	87X	87X	Total Pension Trust Funds
ASSETS					
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00
Pension Contributions Receivable	1132	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Inventory	1150				
Total Assets		0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00
Pension	1940	0.00	0.00	0.00	0.00
Other Postemployment Benefits	1950	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00
LIABILITIES					
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00
Pension	2640	0.00	0.00	0.00	0.00
Other Postemployment Benefits	2650	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00
NET POSITION					
Restricted for:					
Pensions	2785	0.00	0.00	0.00	0.00
Postemployment benefits other than pensions	2785	0.00	0.00	0.00	0.00
Other purposes	2785	0.00	0.00	0.00	0.00
Individuals, organizations and other governments	2785	0.00	0.00	0.00	0.00
Total Net Position		0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF WAKULLA COUNTY COMBINING STATEMENT OF CHANGES IN NET POSITION PENSION TRUST FUNDS For the Fiscal Year Ended June 30, 2020

	Account	Pension Trust Fund Name	Pension Trust Fund Name	Pension Trust Fund Name	
	Number	87X	87X	87X	Total Pension Trust Funds
ADDITIONS	T (dilloor	0/11	0,11	0/11	Total Pension Trast Panas
Contributions:					
Employer		0.00	0.00	0.00	0.00
Plan Members		0.00	0.00	0.00	0.00
Gifts, Grants and Bequests	3440	0.00	0.00	0.00	0.00
Total Contributions		0.00	0.00	0.00	0.00
Investment Income:					
Interest on Investments	3431	0.00	0.00	0.00	0.00
Gain on Sale of Investments	3432	0.00	0.00	0.00	0.00
Net Increase (Decrease) in the Fair Value of Investments	3433	0.00	0.00	0.00	0.00
Total Investment Income		0.00	0.00	0.00	0.00
Less Investment Expense		0.00	0.00	0.00	0.00
Net Investment Income		0.00	0.00	0.00	0.00
Total Additions		0.00	0.00	0.00	0.00
DEDUCTIONS					
Salaries	100	0.00	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00	0.00
Other	700	0.00	0.00	0.00	0.00
Refunds of Contributions		0.00	0.00	0.00	0.00
Administrative Expenses		0.00	0.00	0.00	0.00
Total Deductions		0.00	0.00	0.00	0.00
Change In Net Position		0.00	0.00	0.00	0.00
Net position-beginning	2885	0.00	0.00	0.00	0.00
Adjustments to Net Position	2896	0.00	0.00	0.00	0.00
Net position-ending	2785	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF WAKULLA COUNTY COMBINING STATEMENT OF FIDUCIARY NET POSITION CUSTODIAL FUNDS June 30, 2020

	Account	School Internal Funds	Custodial Fund Name	Custodial Fund Name	
	Number	891	89X	89X	Total Custodial Funds
ASSETS					
Cash and Cash Equivalents	1110	827,790.00	0.00	0.00	827,790.00
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00
Pension Contributions Receivable	1132				
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00
Total Assets		827,790.00	0.00	0.00	827,790.00
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910				
Pension	1940				
Other Postemployment Benefits	1950				
Total Deferred Outflows of Resources					
LIABILITIES					
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	827,790.00	0.00	0.00	827,790.00
Due to Other Agencies	2230				
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
Total Liabilities		827,790.00	0.00	0.00	827,790.00
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610				
Pension	2640				
Other Postemployment Benefits	2650				
Total Deferred Inflows of Resources					
NET POSITION					
Restricted for:					
Pensions	2785	0.00	0.00	0.00	0.00
Postemployment benefits other than pensions	2785	0.00	0.00	0.00	0.00
Other purposes	2785	0.00	0.00	0.00	0.00
Individuals, organizations and other governments	2785	0.00	0.00	0.00	0.00
Total Net Position		0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF WAKULLA COUNTY COMBINING STATEMENT OF CHANGES IN NET POSITION CUSTODIAL FUNDS June 30, 2020

	Account Number	School Internal Funds	Custodial Fund Name	Custodial Fund Name	Total Custodial Funds
ADDITIONS					
Miscellaneous	3495	0.00	0.00	0.00	0.00
Contributions:					
Employer		0.00	0.00	0.00	0.00
Plan Members		0.00	0.00	0.00	0.00
Gifts, Grants and Bequests	3440	0.00	0.00	0.00	0.00
Total Contributions		0.00	0.00	0.00	0.00
Investment Earnings:					
Interest on Investments	3431	0.00	0.00	0.00	0.00
Gain on Sale of Investments	3432	0.00	0.00	0.00	0.00
Net Increase (Decrease) in the Fair Value of Investments	3433	0.00	0.00	0.00	0.00
Total Investment Earnings		0.00	0.00	0.00	0.00
Less Investment Costs		0.00	0.00	0.00	0.00
Net Investment Earnings		0.00	0.00	0.00	0.00
Total Additions		0.00	0.00	0.00	0.00
DEDUCTIONS					
Salaries	100	0.00	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00	0.00
Other	700	0.00	0.00	0.00	0.00
Refunds of Contributions		0.00	0.00	0.00	0.00
Administrative Expense		0.00	0.00	0.00	0.00
Total Deductions		0.00	0.00	0.00	0.00
Change in Net Position		0.00	0.00	0.00	0.00
Net position-beginning	2885	0.00	0.00	0.00	0.00
Adjustments to net position	2896	0.00	0.00	0.00	0.00
Net position-ending	2785	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF WAKULLA COUNTY COMBINING STATEMENT OF NET POSITION NONMAJOR COMPONENT UNITS June 30, 2020

	Account Number	Nonmajor Component Unit Name	Nonmajor Component Unit Name	Nonmajor Component Unit Name	Total Nonmajor Component Units
ASSETS Cash and Cash Equivalents	1110	307,087.00	0.00	0.00	307,087.00
Investments Taxes Receivable, net	1160 1120	101,828.00 0.00	0.00	0.00	101,828.00 0.00
Accounts Receivable, net Interest Receivable on Investments	1131 1170	0.00	0.00 0.00	0.00	0.00
Due From Other Agencies	1220	47,211.00	0.00	0.00	47,211.00
Due From Insurer Deposits Receivable	1180 1210	0.00 0.00	0.00 0.00	0.00	0.00
Internal Balances Cash with Fiscal/Service Agents	1114	0.00 0.00	0.00	0.00	0.00
Section 1011.13, F.S., Loan Proceeds Leases Receivable	1420 1425	0.00	0.00	0.00	0.00
Inventory Prepaid Items	1150 1230	0.00 12,576.00	0.00	0.00	0.00 12,576.00
Long-Term Investments	1460	0.00	0.00	0.00	0.00
Prepaid Insurance Costs Other Postemployment Benefits Asset	1430 1410	0.00 0.00	0.00	0.00	0.00
Pension Asset Capital Assets:	1415	0.00	0.00	0.00	0.00
Land Land Improvements - Nondepreciable	1310 1315	0.00	0.00	0.00	0.00
Construction in Progress	1315	0.00	0.00	0.00	0.00
Nondepreciable Capital Assets Improvements Other Than Buildings	1320	0.00 47,602.00	0.00	0.00	0.00 47,602.00
Less Accumulated Depreciation Buildings and Fixed Equipment	1329 1330	(26,419.00) 785,587.00	0.00	0.00	(26,419.00) 785,587.00
Less Accumulated Depreciation	1339	(273,480.00)	0.00	0.00	(273,480.00)
Furniture, Fixtures and Equipment Less Accumulated Depreciation	1340 1349	146,856.00 (123,363.00)	0.00 0.00	0.00	146,856.00 (123,363.00)
Motor Vehicles Less Accumulated Depreciation	1350 1359	210,795.00 (95,558.00)	0.00	0.00	210,795.00 (95,558.00)
Property Under Leases Less Accumulated Amortization	1370 1379	10,248.00 (6,491.00)	0.00	0.00	10,248.00 (6,491.00)
Audiovisual Materials	1381	5,416.00	0.00	0.00	5,416.00
Less Accumulated Depreciation Computer Software	1388 1382	(5,416.00) 3,248.00	0.00	0.00	(5,416.00) 3,248.00
Less Accumulated Amortization Depreciable Capital Assets, Net	1389	(3,247.00) 675,778.00	0.00 0.00	0.00	(3,247.00) 675,778.00
Total Capital Assets		675,778.00	0.00	0.00	675,778.00
Total Assets DEFERRED OUTFLOWS OF RESOURCES		1,144,480.00	0.00	0.00	1,144,480.00
Accumulated Decrease in Fair Value of Hedging Derivatives Net Carrying Amount of Debt Refunding	1910 1920	0.00	0.00	0.00	0.00
Pension Other Postemployment Benefits	1940 1950	0.00	0.00	0.00	0.00
Asset Retirement Obligation	1950	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources LIABILITIES		0.00	0.00	0.00	0.00
Cash Overdraft Accrued Salaries and Benefits	2125 2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable Sales Tax Payable	2120 2260	71,420.00 0.00	0.00	0.00	71,420.00
Current Notes Payable Accrued Interest Payable	2250 2210	0.00	0.00	0.00	0.00
Deposits Payable	2220 2230	0.00	0.00	0.00	0.00
Due to Other Agencies Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00
Pension Liability Other Postemployment Benefits Liability	2115 2116	0.00	0.00	0.00	0.00
Judgments Payable Construction Contracts Payable	2130 2140	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00
Estimated Unpaid Claims - Self-Insurance Program Estimated Liability for Claims Adjustment	2271 2272	0.00 0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate Unearned Revenues	2280 2410	0.00	0.00	0.00	0.00
Long-Term Liabilities: Portion Due Within One Year:					
Notes Payable	2310	125,285.00	0.00	0.00	125,285.00
Obligations Under Leases Bonds Payable	2315 2320	0.00	0.00	0.00	0.00
Liability for Compensated Absences Lease-Purchase Agreements Payable	2330 2340	0.00 2,047.00	0.00	0.00	0.00 2,047.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00
Net Other Postemployment Benefits Obligation Net Pension Liability	2360 2365	0.00 0.00	0.00 0.00	0.00	0.00
Estimated PECO Advance Payable Other Long-Term Liabilities	2370 2380	0.00	0.00	0.00	0.00
Derivative Instrument Estimated Liability for Arbitrage Rebate	2390 2280	0.00	0.00	0.00	0.00
Due Within One Year	2200	127,332.00	0.00	0.00	127,332.00
Portion Due After One Year: Notes Payable	2310	0.00	0.00	0.00	0.00
Obligations Under Leases Bonds Payable	2315 2320	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330 2340	0.00 2,336.00	0.00	0.00	0.00 0.00 2,336.00
Lease-Purchase Agreements Payable Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00
Net Other Postemployment Benefits Obligation Net Pension Liability	2360 2365	0.00	0.00	0.00	0.00
Estimated PECO Advance Payable Other Long-Term Liabilities	2370 2380	0.00	0.00	0.00	0.00
Derivative Instrument	2390	0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate Due in More than One Year	2280	0.00 2,336.00	0.00 0.00	0.00	0.00 2,336.00
Total Long-Term Liabilities Total Liabilities		129,668.00 201,088.00	0.00	0.00	129,668.00 201,088.00
DEFERRED INFLOWS OF RESOURCES	1		0.00	0.00	0.00
Accumulated Increase in Fair Value of Hadaina Dominations	2610	0.00	0.00	0.00	0.00
	2610 2620	0.00	0.00	0.00	
Deficit Net Carrying Amount of Debt Refunding Deferred Revenue Pension				0.00 0.00 0.00	0.00
Deficit Net Carrying Amount of Debt Refunding Deferred Revenue Pension Other Postemployment Benefits	2620 2630	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00
Deficit Net Carrying Amount of Debt Refunding Deferred Revenue Pension Other Postemployment Benefits Total Deferred Inflows of Resources NET POSITION	2620 2630 2640 2650	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00
Deficit Net Carrying Amount of Debt Refunding Deferred Revenue Pension Other Postemployment Benefits Total Deferred Inflows of Resources	2620 2630 2640 2650 2770	0.00 0.00 0.00 0.00 0.00 546,110.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 546,110.00
Deficit Net Carrying Amount of Debt Refunding Deferred Revenue Pension Other Postemployment Benefits Total Deferred Inflows of Resources NET POSITION Net Investment in Capital Assets Restricted For: Categorical Carryover Programs	2620 2630 2640 2650 2770 2770	0.00 0.00 0.00 0.00 0.00 546,110.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 546,110.00 0.00
Deficit Net Carrying Amount of Debt Refunding Deferred Revenue Pension Other Postemployment Benefits Total Deferred Inflows of Resources NET POSITION Net Investment in Capital Assets Restricted For: Categorical Carryover Programs Food Service Debt Service	2620 2630 2640 2650 2770 2780 2780 2780 2780	0.00 0.00 0.00 0.00 546,110.00 1,783.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 546,110.00 0.00 1.783.00 0.00
Deficit Net Carrying Amount of Debt Refunding Deferred Revenue Prasion Other Postemployment Benefits Total Deferred Inflows of Resources NET POSITION NET POSITION NET NOSTINGT In Capital Assets Restricted For: Categorical Carryover Programs Food Service	2620 2630 2640 2650 2770 2770 2780 2780	0.00 0.00 0.00 546,110.00 0.00 1,783.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 546,110.00 0.00 1,783.00

DISTRICT SCHOOL BOARD OF WAKULLA COUNTY COMBINING STATEMENT OF ACTIVITIES NONMAJOR COMPONENT UNITS Nonmajor Component Unit Name

For the Fiscal Year Ended June 30, 2020

					Revenue and Changes	
FUNCTIONS	Account Number	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	in Net Position Component Unit Activities
Component Unit Activities:						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Interest on Long-Term Debt	9200	0.00	0.00	0.00	0.00	0.00
Unallocated Depreciation/Amortization Expense		0.00				0.00
Total Component Unit Activities		0.00	0.00	0.00	0.00	0.00

Taxes:
Property Taxes, Levied for Operational Purposes
Property Taxes, Levied for Debt Service
Property Taxes, Levied for Capital Projects
Local Sales Taxes
Grants and Contributions Not Restricted to Specific Programs
Investment Earnings
Miscellaneous
Special Items
Extraordinary Items
Transfers
Total General Revenues, Special Items, Extraordinary Items and Transfers
Change in Net Position
Net Position, July 1, 2019
Adjustments to Net Position
Net Position, June 30, 2020

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DISTRICT SCHOOL BOARD OF WAKULLA COUNTY COMBINING STATEMENT OF ACTIVITIES (CONTINUED) NONMAJOR COMPONENT UNITS

Nonmajor Component Unit Name

For the Fiscal Year Ended June 30, 2020

					Revenue and Changes	
FUNCTIONS	Account Number	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	in Net Position Component Unit Activities
Component Unit Activities:						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Interest on Long-Term Debt	9200	0.00	0.00	0.00	0.00	0.00
Unallocated Depreciation/Amortization Expense		0.00				0.00
Total Component Unit Activities		0.00	0.00	0.00	0.00	0.00

Taxes:
Property Taxes, Levied for Operational Purposes
Property Taxes, Levied for Debt Service
Property Taxes, Levied for Capital Projects
Local Sales Taxes
Grants and Contributions Not Restricted to Specific Programs
Investment Earnings
Miscellaneous
Special Items
Extraordinary Items
Transfers
Total General Revenues, Special Items, Extraordinary Items and Transfers
Change in Net Position
Net Position, July 1, 2019
Adjustments to Net Position
Net Position, June 30, 2020

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DISTRICT SCHOOL BOARD OF WAKULLA COUNTY COMBINING STATEMENT OF ACTIVITIES (CONTINUED) NONMAJOR COMPONENT UNITS

Nonmajor Component Unit Name

For the Fiscal Year Ended June 30, 2020

			Program Revenues			Revenue and Changes	
FUNCTIONS	Account Number	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	in Net Position Component Unit Activities	
Component Unit Activities:							
Instruction	5000	0.00	0.00	0.00	0.00	0.00	
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00	
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00	
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00	
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00	
Board	7100	0.00	0.00	0.00	0.00	0.00	
General Administration	7200	0.00	0.00	0.00	0.00	0.00	
School Administration	7300	0.00	0.00	0.00	0.00	0.00	
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00	
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	
Food Services	7600	0.00	0.00	0.00	0.00	0.00	
Central Services	7700	0.00	0.00	0.00	0.00	0.00	
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00	
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00	
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	
Community Services	9100	0.00	0.00	0.00	0.00	0.00	
Interest on Long-Term Debt	9200	0.00	0.00	0.00	0.00	0.00	
Unallocated Depreciation/Amortization Expense		0.00				0.00	
Total Component Unit Activities		0.00	0.00	0.00	0.00	0.00	

Taxes:
Property Taxes, Levied for Operational Purposes
Property Taxes, Levied for Debt Service
Property Taxes, Levied for Capital Projects
Local Sales Taxes
Grants and Contributions Not Restricted to Specific Programs
Investment Earnings
Miscellaneous
Special Items
Extraordinary Items
Transfers
Total General Revenues, Special Items, Extraordinary Items and Transfers
Change in Net Position
Net Position, July 1, 2019
Adjustments to Net Position
Net Position, June 30, 2020

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Exhibit J-2d Page 55

DISTRICT SCHOOL BOARD OF WAKULLA COUNTY COMBINING STATEMENT OF ACTIVITIES (CONTINUED) NONMAJOR COMPONENT UNITS TOTAL NONMAJOR COMPONENT UNITS For the Fiscal Year Ended June 30, 2020

			Program Revenues			Revenue and Changes	
FUNCTIONS	Account Number	Expenses	Charges for Grants and Services Contributions		Capital Grants and Contributions	in Net Position Component Unit Activities	
Component Unit Activities:							
Instruction	5000	0.00	0.00	0.00	0.00	0.00	
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00	
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00	
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00	
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00	
Board	7100	0.00	0.00	0.00	0.00	0.00	
General Administration	7200	0.00	0.00	0.00	0.00	0.00	
School Administration	7300	0.00	0.00	0.00	0.00	0.00	
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00	
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	
Food Services	7600	0.00	0.00	0.00	0.00	0.00	
Central Services	7700	0.00	0.00	0.00	0.00	0.00	
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00	
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00	
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	
Community Services	9100	0.00	0.00	0.00	0.00	0.00	
Interest on Long-Term Debt	9200	0.00	0.00	0.00	0.00	0.00	
Unallocated Depreciation/Amortization Expense		0.00				0.00	
Total Component Unit Activities		0.00	0.00	0.00	0.00	0.00	

Taxes:
Property Taxes, Levied for Operational Purposes
Property Taxes, Levied for Debt Service
Property Taxes, Levied for Capital Projects
Local Sales Taxes
Grants and Contributions Not Restricted to Specific Programs
Investment Earnings
Miscellaneous
Special Items
Extraordinary Items
Transfers
Total General Revenues, Special Items, Extraordinary Items and Transfers
Change in Net Position
Net Position, July 1, 2019
Adjustments to Net Position
Net Position, June 30, 2020

0.00
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DISTRICT SCHOOL BOARD OF WAKULLA COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - GENERAL FUND

For the Fiscal Year Ended June 30, 2020	Account	Fund 10
REVENUES	Number	
Federal Direct:		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	76,927.22
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	76,927.22
Federal Through State and Local:	2202	00.002.01
Medicaid	3202	80,003.01
National Forest Funds	3255	113,254.49
Federal Through Local	3280	183,410.96
Miscellaneous Federal Through State	3299	25 4 4 40 14
Total Federal Through State and Local State:	3200	376,668.46
Florida Education Finance Program (FEFP)	3310	25,624,921.00
Workforce Development	3315	89,546.00
Workforce Development Workforce Development Capitalization Incentive Grant	3316	07,540.00
Workforce Education Performance Incentives	3317	
Adults with Disabilities	3318	27,093.74
CO&DS Withheld for Administrative Expenditure	3323	2,961.84
Diagnostic and Learning Resources Centers	3335	2,701.04
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	
State Forest Funds	3342	461.15
State License Tax	3343	7,418.06
District Discretionary Lottery Funds	3344	4,877.00
Categorical Programs:	3344	4,077.00
Class Size Reduction Operating Funds	3355	5,342,136.00
Florida School Recognition Funds	3361	313,592.00
Voluntary Prekindergarten Program	3371	143,874.44
Preschool Projects	3372	,
Other State:		
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	260,601.82
Total State	3300	31,817,483.05
Local:		
District School Taxes	3411	6,770,848.99
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	757.40
Interest on Investments	3431	103,393.01
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	16,973.04
Interest Income - Leases	3445	
Student Fees:		
Adult General Education Course Fees	3461	1,810.00
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	864.00
Other Fees:		
Preschool Program Fees	3471	23,010.00
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	
Other Schools, Courses and Classes Fees <i>Miscellaneous Local:</i>	3479	
	2401	
Bus Fees	3491	
Transportation Services Rendered for School Activities	3492	10 500 10
Sale of Junk	3493	12,688.40
Receipt of Federal Indirect Cost Rate	3494	109,993.81
Other Miscellaneous Local Sources	3495	130,883.89
Refunds of Prior Year's Expenditures	3497	18,356.95
Collections for Lost, Damaged and Sold Textbooks	3498	
Receipt of Food Service Indirect Costs	3499	
Total Local	3400	7,189,579.49
Total Revenues	3000	39,460,658.22

For the Fiscal Year Ended June 30, 2020						Fund 100			
	Account	100	200	300	400	500	600	700	
EXPENDITURES	Number		Employee	Purchased	Energy	Materials	Capital		Totals
_		Salaries	Benefits	Services	Services	and Supplies	Outlay	Other	
Current:									
Instruction	5000	15,054,768.72	3,798,212.57	1,821,062.32		565,554.33	310,430.06	113,596.72	21,663,624.72
Student Support Services	6100	1,646,976.85	405,557.21	275,499.56	1,271.54	5,370.60	904.88		2,335,580.64
Instructional Media Services	6200	374,603.74	101,694.57	95,460.91		54.70	17,963.77		589,777.69
Instruction and Curriculum Development Services	6300	348,294.61	96,021.12	71,395.58		7,513.29	10,371.16	45.00	533,640.76
Instructional Staff Training Services	6400	74,762.94	7,759.13	64,204.92		1,086.56		8,983.77	156,797.32
Instruction-Related Technology	6500	178,033.44	44,118.79	6,396.23	1,488.97				230,037.43
Board	7100	141,185.20	58,949.80	457,907.73			3,894.00	32,776.18	694,712.91
General Administration	7200	149,892.71	48,775.15	44,420.60		37,242.34	11,606.07	9,398.50	301,335.37
School Administration	7300	2,214,557.00	540,158.94	10,730.96		3,994.66	2,741.33		2,772,182.89
Facilities Acquisition and Construction	7410	70,043.46	22,017.75	79,936.64		4,673.68	66,174.32	68,788.99	311,634.84
Fiscal Services	7500	397,920.54	100,174.42	79,631.66		2,016.28	3,360.02	179.00	583,281.92
Food Services	7600	13,173.38	1,841.29	3,552.45	564.86				19,131.98
Central Services	7700	279,727.18	76,710.00	219,408.32	421.25	11,608.94	13,256.11	6,006.00	607,137.80
Student Transportation Services	7800	1,383,185.84	441,775.81	306,210.33	219,044.59	169,371.35	10,149.12	59,088.41	2,588,825.45
Operation of Plant	7900	1,591,781.16	483,802.93	1,468,272.65	1,060,832.28	111,440.94	5,033.83		4,721,163.79
Maintenance of Plant	8100	482,232.82	137,161.72	217,588.91	10,509.27	175,710.77	2,956.34	255.00	1,026,414.83
Administrative Technology Services	8200	186,963.36	57,822.01	159,258.25					404,043.62
Community Services	9100	11,000.00	1,680.67						12,680.67
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						250,697.88		250,697.88
Debt Service: (Function 9200)									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		24,599,102.95	6,424,233.88	5,380,938.02	1,294,132.76	1,095,638.44	709,538.89	299,117.57	39,802,702.51
Excess (Deficiency) of Revenues Over Expenditures									(342,044.29)

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DISTRICT SCHOOL BOARD OF WAKULLA COUNTY

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

For the Fiscal Year Ended June 30, 2020

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

For the Fiscal Year Ended June 30, 2020

OTHER FINANCING SOURCES (USES)	Account	Fund 100
and CHANGES IN FUND BALANCES	Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	292,831.42
Transfers In:		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	1,182,048.48
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	1,182,048.48
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)		1,474,879.90
Net Change In Fund Balance		1,132,835.61
Fund Balance, July 1, 2019	2800	5,079,911.22
Adjustments to Fund Balance	2891	(38,246.85)
Ending Fund Balance:		
Nonspendable Fund Balance	2710	104,325.26
Restricted Fund Balance	2720	1,129,945.31
Committed Fund Balance	2730	
Assigned Fund Balance	2740	720,854.69
Unassigned Fund Balance	2750	4,219,374.72
Total Fund Balances, June 30, 2020	2700	6,174,499.98

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

For the Fiscal Year Ended June 30, 2020

REVENUES	Account Number	
Federal :	Number	
Miscellaneous Federal Direct	3199	
Federal Through State and Local:		
School Lunch Reimbursement	3261	1,767,129.75
School Breakfast Reimbursement	3262	759,050.67
Afterschool Snack Reimbursement	3263	
Child Care Food Program	3264	
USDA-Donated Commodities	3265	188,409.82
Cash in Lieu of Donated Foods	3266	
Summer Food Service Program	3267	
Fresh Fruit and Vegetable Program	3268	
Other Food Services	3269	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	2,714,590.24
State:		
School Breakfast Supplement	3337	11,798.00
School Lunch Supplement	3338	14,184.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	25,982.00
Local:		
Interest on Investments	3431	2,908.85
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Student Lunches	3451	33,752.72
Student Breakfasts	3452	2.90
Adult Breakfasts/Lunches	3453	10,084.86
Student and Adult á la Carte Fees	3454	75,012.53
Student Snacks	3455	
Other Food Sales	3456	
Other Miscellaneous Local Sources	3495	1,327.01
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	123,088.87
Total Revenues	3000	2,863,661.11

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

EXPENDITURES (Functions 7600/9300)	Account	
	Number	
Salaries	100	442,910.93
Employee Benefits	200	146,544.51
Purchased Services	300	2,027,980.11
Energy Services	400	39,376.31
Materials and Supplies	500	205,569.24
Capital Outlay	600	5,710.34
Other	700	2,612.00
Other Capital Outlay (Function 9300)	600	14,357.31
Total Expenditures		2,885,060.75
Excess (Deficiency) of Revenues Over Expenditures		(21,399.64)
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
Loans	3720	
Sale of Capital Assets	3720	
Loss Recoveries	3730	
Transfers In:	5740	
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)	5000	0.00
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		(21,399.64)
Fund Balance, July 1, 2019	2800	177,320.03
Adjustments to Fund Balance	2891	7
Ending Fund Balance:		
Nonspendable Fund Balance	2710	128,048.47
Restricted Fund Balance	2720	27,871.92
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2020	2700	155,920.39

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

For the Fiscal Year Ended June 30, 2020

For the Fiscal Year Ended June 30, 2020	Account	Fund 420
REVENUES	Number	
Federal Direct:	2120	
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 Federal Through State and Local:	3100	0.00
Career and Technical Education	3201	114,621.06
Medicaid	3202	114,021.00
		1 102 221 04
Individuals with Disabilities Education Act (IDEA) Workforce Innovation and Opportunity Act:	3230	1,193,321.04
Adult General Education	3221	31,907.23
English Literacy and Civics Education	3222	,
Adult Migrant Education	3223	
Other WIOA Programs	3224	
ESSA - Elementary and Secondary Education Act:	3221	
Elementary and Secondary Education Act - Title I	3240	909,884.66
Teacher and Principal Training and Recruiting - Title II, Part A	3225	169,094.33
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	58,630.27
Total Federal Through State and Local	3200	2,477,458.59
State:		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	0.00
Local:		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
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	2,477,458.59

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DISTRICT SCHOOL BOARD OF WAKULLA 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 100 200 300 400 500 Account Number EXPENDITURES Purchased Energy Materials Employee

1,651,207.02 284,283.97 0.00 61,721.92 345,574.48 0.00 0.00 109,993.81 0.00 0.00 0.00 0.00 10,465.24 3,383.31 0.00 0.00 0.00 0.00 0.00 10,828.84 2,477,458.59 0.00

Totals

600

Capital

700

EXPENDITURES	Number	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
Current:		Salaries	Denems	Services	Services	and Supplies	Outlay	Oner	
Instruction	5000	944,929.84	265,087.49	325,599.67		44,756.98	48,357.28	22,475.76	
Student Support Services	6100	206,511.68	49,862.95	22,642.14		5,267.20			
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	48,351.26	10,370.66	3,000.00					
Instructional Staff Training Services	6400	244,693.65	71,976.28	26,201.49		415.06		2,288.00	
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200							109,993.81	
School Administration	7300								
Facilities Acquisition and Construction	7410								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700	1,366.00	92.66	4,506.58				4,500.00	
Student Transportation Services	7800	827.04	132.91	1,877.36	546.00				
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Capital Outlay:	7420								
Facilities Acquisition and Construction	9300						10,828.84		
Other Capital Outlay	9300	1 444 (720 47	397,522.95	202.027.04	546.00	50.420.24	59,186.12	120 257 57	
Total Expenditures		1,446,679.47	397,522.95	383,827.24	546.00	50,439.24	59,186.12	139,257.57	
Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES)	Account								
and CHANGES IN FUND BALANCES	Number								
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
Transfers In:	2610								
From General Fund	3610		-						
From Debt Service Funds	3620 3630		-						
From Capital Projects Funds Interfund	3650		-						
From Permanent Funds	3660		-						
From Internal Service Funds	3670		-						
	3690		-						
From Enterprise Funds Total Transfers In	3690	0.00	1						
Transfers Out: (Function 9700)	5000	0.00	1						
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, 2019	2800								
Adjustments to Fund Balance	2891								
Ending Fund Balance:									
Nonspendable Fund Balance	2710	ł	4						
Restricted Fund Balance	2720		4						
Committed Fund Balance	2730		4						
Assigned Fund Balance	2740		4						
Unassigned Fund Balance	2750	+	4						
Total Fund Balances, June 30, 2020	2700	0.00	l						

DISTRICT SCHOOL BOARD OF WAKULLA COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - MISCELLANEOUS For the Fiscal Year Ended June 30, 2020 Account

For the Fiscal Teal Ended June 30, 2020	Account								
REVENUES	Number								
Federal Through State and Local:									
Federal Through Local	3280								
Miscellaneous Federal Through State	3299								
Total Federal Through State and Local	3200	0.00							
State:									
Other Miscellaneous State Revenues	3399								
Local:									
Interest on Investments	3431								
Gain on Sale of Investments	3432								
Net Increase (Decrease) in Fair Value of Investments	3433								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Total Local	3400	0.00							
Total Revenues	3000	0.00							
	Account	100	200	300	400	500	600	700	
EXPENDITURES	Number		Employee	Purchased	Energy	Materials	Capital		Totals
Current:		Salaries	Benefits	Services	Services	and Supplies	Outlay	Other	
Instruction	5000								0.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7300								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 Capital Outlay:	9100								0.00
	7420								0.00
Facilities Acquisition and Construction	7420								0.00
Facilities Acquisition and Construction Other Capital Outlay	7420 9300								0.00
Facilities Acquisition and Construction Other Capital Outlay Total Expenditures		0.00	0.00	0.00	0.00	0.00		0.00	0.00
Pacilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures	9300	0.00	0.00	0.00	0.00	0.00		0.00 0.00	0.00
Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES)	9300 Account	0.00	0.00	0.00	0.00	0.00		0.00	0.00
Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FENANCING SOURCES (USES) and CHANGES IN FUND BALANCES	9300 Account Number	0.00	0.00	0.00	0.00	0.00	C	0.00 0.00	0.00
Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) onther DEANGES IN FUND BALANCES Loss Recoveries	9300 Account	0.00	0.00	0.00	0.0	0.00		0.00 0.00	0.00
Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In:	9300 Account Number 3740	0.00	0.00	0.00	0.00	0.0	C	0.00	0.00
Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund	9300 Account Number 3740 3610	0.00	0.00	0.00	0.00	0.00		0.00 0.00	0.00
Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From Debt Service Funds	9300 Account Number 3740 3610 3620	0.00	0.00	0.00	0.00	0.00		0.00 0.00	0.00
Exclisition and Construction Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From Deb Service Funds From Capital Projects Funds	9300 Account Number 3740 3610 3620 3630	0.00	0.00	0.00	0.00	0.00		0.00	0.00
Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From Capital Projects Funds Interfund	9300 Account Number 3740 3610 3620 3630 3650	0.00	0.00	0.00	0.0	0.00		0.00	0.00
Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From Capital Projects Funds Interfund From Capital Projects Funds Interfund From Permanent Funds	9300 Account Number 3740 3610 3620 3630 3650 3660		0.00	0.00	0.00	0.00		0.00 0.00	0.00
Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess (Deficiency of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From Debt Service Funds Interfund	9300 Account Number 3740 3610 3620 3630 3650		0.00	0.00	0.00	0.00		0.00	0.00
Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From Capital Projects Funds Interfund From Promanent Funds	9300 Account Number 3740 3610 3620 3630 3650 3660		0.00	0.00	0.0	0.00		0.00	0.00
Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess Deficiency of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Ioss Recoveries Transfers In: From General Fund From Debt Service Funds From Permanent Funds From Internal Service Funds From Internal Service Funds From Enterprise Funds Total Transfers In	9300 Account Number 3740 3610 3620 3630 3650 3660 3660 3660 3670 3690		0.00	0.00	0.00	0.00		0.00 0.00	0.00
Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess Deficiency of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From Capital Projects Funds Interfund From Acquise Funds From Internal Service Funds	9300 Account Number 3740 3610 3620 3630 3650 3660 3660 3670	0.00	0.00	0.00	0.00	0.00		000 000	0.00
Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess Deficiency of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Ioss Recoveries Transfers In: From General Fund From Debt Service Funds From Permanent Funds From Internal Service Funds From Internal Service Funds From Enterprise Funds Total Transfers In	9300 Account Number 3740 3610 3620 3630 3650 3660 3660 3660 3670 3690		0.00	0.0	0.0	0.00		0.00	0.00
Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess Deficiency of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From Capital Projects Funds Interfund From Interprise Funds From Enterprise Funds Total Transfers In Transfers In: To General Fund	9300 Account Number 3740 3610 3620 3630 3650 3660 3660 3670 3690 3600 910		0.00	0.00	0.00	0.00			0.00
Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From Capital Projects Funds Interfund From Nermanent Funds From Internal Service Funds From Internal Service Funds Total Transfers In Ta General Fund To General Fund To General Fund To General Funds To a Debt Service Funds	9300 Account Number 3740 3620 3620 3650 3650 3650 3650 3670 3690 3600 3600 910 920		0.00	0.00	0.00	0.00		000 000	0.00
Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess Deficiency of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Ioss Recoveries Transfers In: From General Fund From Debt Service Funds From Permanent Funds From Internal Service Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To General Fund To Debt Service Funds To Capital Projects Funds	9300 Account Number 3740 3610 3620 3630 3650 3650 3650 3650 3650 3660 910 910 920 930		0.00	0.0	0.0	0.00			0.00
Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess Deficiency of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From Capital Projects Funds From Capital Projects Funds From Internal Service Funds From Internal Service Funds Total Transfers In Transfers Out: (Function 9700) To Capital Projects Funds To Debt Service Funds To Dept Service Funds To Dept Service Funds To Capital Projects Funds To Capital Projects Funds	9300 Account Number 3740 3610 3620 3630 3650 3650 3660 3660 3690 3690 3690 3690 300 910 920 930		0.00	0.00	.0.0	0.00		100 0.000	0.00
Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess Deficiency of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From Capital Projects Funds Interfund From Enterprise Funds From Enterprise Funds Total Transfers In: Transfers In: To General Fund To Capital Projects Funds To Permanent Funds	9300 Account Number 3740 3610 3630 3630 3650 3650 3650 3660 3670 3690 3600 910 920 930 950 950			0.00	.0.00	0.00		000 000	0.00
Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From Capital Projects Funds Interfund From Internal Service Funds From Internal Service Funds Toal Transfers In Transfers In To General Fund To Debt Service Funds To General Fund To Debt Service Funds Interfund To Debt Service Funds To Capital Projects Funds To Capital Fund To Debt Service Funds To Depticarent Funds To Permanent Funds To Permanent Funds To Permanent Funds To Internal Service Funds	9300 Account Number 3740 3610 3620 3630 3650 3650 3660 3660 3690 3690 3690 3690 300 910 920 930			0.0	0.0	0.00		0.00	0.00
Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess Deficiency of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From Capital Projects Funds Interfund From Enterprise Funds From Enterprise Funds Total Transfers In: Transfers In: To General Fund To Capital Projects Funds To Permanent Funds	9300 Account Number 3740 3610 3630 3630 3650 3650 3650 3660 3670 3690 3600 910 920 930 950 950		0.00	0.00		0.00		100 0.000	0.00
Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess (Deficiency of Revenues over Expenditures) OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From Capital Projects Funds From Debt Service Funds From Internal Service Funds From Enterprise Funds Total Transfers In: Transfers In: To General Fund To General Fund To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Capital Fund To Debt Service Funds To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Permanent Funds To Permanent Funds To Permanent Funds To Internal Service Funds	9300 Account Number 3740 3610 3630 3650 3650 3660 3670 3690 3690 3690 3690 3690 910 920 930 950 950 970			0.0		0.00			0.00
Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess Deficiency of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From Capital Projects Funds From Capital Projects Funds From Internal Service Funds From Internal Service Funds Total Transfers In: Transfers In: Total Transfers In: To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds	9300 Account Number 3740 3610 3620 3630 3650 3650 3650 3660 3650 3660 366	0.00		0.0	.0.0	0.00		100 0.00	0.00
Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess Deficiency of Revenues over Expenditures COTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From Capital Projects Funds From Capital Projects Funds From Enterprise Funds From Enterprise Funds From Enterprise Funds Total Transfers In: To General Fund To Capital Projects Funds To General Fund To General Service Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Permanent Funds To Permanent Service Funds To Capital Projects Funds To Capital Projects Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds Total Other Financing Sources (Uses)	9300 Account Number 3740 3610 3620 3630 3650 3650 3650 3660 3650 3660 366	0.00		0.00		0,00		100 0.000	0.00
Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess Deficiency of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Ioss Recoveries Transfers In: From General Fund From Capital Projects Funds Interfund From Internal Service Funds From Internal Service Funds Total Transfers In Transfers In Total Transfers In Total Exercise Inds To General Fund To Capital Projects Funds To Ganeral Fund To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Internal Service Funds To Iotartangers In To Permanent Funds To Capital Projects Funds To Enterprise Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds Tota	9300 Account Number 3740 3610 3620 3630 3650 3650 3660 3670 3690 3600 910 920 930 950 950 970 970	0.00		0.0	.0.00	0.00		100 000	0.00
Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess Deficiency of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From Ceneral Fund From Ceneral Funds From Capital Projects Funds Interfund From Internal Service Funds From Internal Service Funds Total Transfers In Transfers Out: To Capital Projects Funds Total Transfers In Transfers Out: To Capital Projects Funds To Capital Projects Funds Total Transfers In Transfers Out: To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Enterprise Funds To Enterprise Funds	9300 Account Number 3740 3610 3620 3630 3650 3600 35000 3500 3500 3500 3500 3500	0.00		0.00		0.00		100 0.00	0.00
Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FENANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From Central Fund From Capital Projects Funds Interfund From Enterprise Funds Total Transfers In: Transfers In: Transfers In: Total Capital Projects Funds From Remanent Funds From Enterprise Funds Total Transfers In: Transfers Out: To General Fund To Capital Projects Funds To Capital Projects Funds To Enterprise Funds To Enterprise Funds To Enterprise Funds To Capital Projects Funds To Enterprise Funds To Enterprise Funds To Enterprise Funds To Enterprise Funds To Enterprise Funds To Enterprise Funds To Enterprise Funds To Enterprise Funds <	9300 Account Number 3740 3610 3620 3630 3650 3650 3660 3670 3690 3600 910 920 930 950 950 970 970	0.00		0.00		0,00		100 0.000	0.00
Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Ioss Recoveries Transfers In: From General Fund From Capital Projects Funds Interfund From Internal Service Funds From Internal Service Funds Total Transfers In Total Transfers In Total Capital Projects Funds Total Transfers In Total General Fund Total Exterptise Funds Total Capital Projects Funds To General Fund To Debt Service Funds To Capital Projects Funds To Enterprise Funds To Enterprise Funds To Enterprise Funds To Enterprise Funds To Enterprise Funds To Enterprise Funds To Enterprise Funds To Enterprise Funds To Enterprise Funds Total Transfers Out Total Transfers Out Total Other Financing Sources (Uses)	9300 Account Number 3740 3610 3630 3650 3650 3650 3660 3670 3690 3600 910 920 930 950 950 950 970 970 970 970 970 2800 2891	0.00		0.0	.0.00	0.00		Image: State	0.00
Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess Deficiency of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From Ceneral Funds From Ceneral Funds From Internal Projects Funds Interfund From Internal Service Funds From Internal Service Funds Total Transfers In To Debt Service Funds To Capital Projects Funds To Capital Projects Funds Total Transfers In Transfers Out: To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Enterprise Funds To Enterprise Funds To Enterprise Funds To Enterprise Funds To Enterprise Funds Total Transfers Out Total Uther Financing Sources (Uses)	9300 Account Number 3740 3610 3620 3630 3650 3650 3660 3670 3690 3600 910 920 930 950 960 970 920 9700 2891 2210	0.00		0.00		0.00		100 0.00	0.00
Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From Ceneral Fund From Ceneral Funds From Capital Projects Funds Interfund From Internal Service Funds From Internal Service Funds Total Transfers In: Transfers In: Total Transfers In: Transfers In: Transfers In: To Beth Service Funds To General Fund To Capital Projects Funds Interfund To Permanent Funds To Enterprise Funds Interfund To Permanent Funds To Enterprise Funds Total Transfers Out: Total Transfers Out: Total Transfers Out: Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2019 Adjustments to Fund Balance <tr< td=""><td>9300 Account Number 3610 3620 3630 3630 3630 3650 3660 3660 910 920 920 950 960 970 950 960 970 920 920 920 920 920 920 920 920 920 92</td><td>0.00</td><td></td><td>0.00</td><td></td><td>0,00</td><td></td><td>Image: Control of the second</td><td>0.00</td></tr<>	9300 Account Number 3610 3620 3630 3630 3630 3650 3660 3660 910 920 920 950 960 970 950 960 970 920 920 920 920 920 920 920 920 920 92	0.00		0.00		0,00		Image: Control of the second	0.00
Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures COTHER FENANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From Capital Projects Funds Interfund From Internal Service Funds From Internal Service Funds Total Transfers In Transfers Out: (Punction 9700) To Capital Projects Funds Total Transfers In Transfers Out: (Punction 9700) To Debt Service Funds To Capital Projects Funds Interfund To Debt Service Funds To Capital Projects Funds Interfund To Debt Service Funds To Enterprise Funds To Internal Service Funds To Enterprise Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds Total Transfers Out Total Transfers Out Total Transfers Out	9300 Account Number 3740 3610 3620 3630 3650 3650 3660 3670 3690 3600 910 920 930 950 960 970 920 9700 2891 2210	0.00		0.0		0.00			0.00
Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From Ceneral Fund From Ceneral Funds From Capital Projects Funds Interfund From Internal Service Funds Total Transfers In Transfers In To General Fund To Capital Projects Funds Interfund To Permanent Funds To Capital Projects Funds Interfund To Permanent Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds Total Transfers O	9300 Account Number 3610 3620 3630 3630 3630 3650 3660 3660 910 920 920 950 960 970 950 960 970 920 920 920 920 920 920 920 920 920 92	0.00		0.00		0.00			0.00
Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES From General Fund From Ceneral Fund From Capital Projects Funds Interfund From Internal Service Funds From Internal Service Funds Total Transfers In Transfers In Total Transfers In Total Transfers In Total Transfers In To Capital Projects Funds To General Fund To Capital Projects Funds To General Fund To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Debt Service Funds To Enterprise Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds To Internal Service Funds To Internal Service Funds	9300 Account Number 3740 3610 3620 3630 3650 3650 3650 3650 3670 3600 910 920 930 920 930 950 950 970 970 970 970 970 2800 2800 2891 2710 2720 2720 2740	0.00		0.00		0.00		Image: Control of the second	0.00
Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From Ceneral Fund From Capital Projects Funds Interfund From Intermanent Funds From Internal Service Funds Total Transfers In: To General Fund To Deby Service Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Enterprise Funds To Internal Service Funds To Enterprise Funds To Capital Projects Funds To Enterprise Funds To Internal Service Funds To Enterprise Funds To Enterprise Funds To Enterprise Funds To Enterprise Fund	9300 Account Number 3740 3610 3620 3630 3630 3650 3660 3660 910 920 930 910 920 930 940 970 950 960 970 990 2800 2891 2891 2710 2720 2730	0.00		0.00		0.00			0.00

for the Fiscal Year Ended June 30, 2020	Account	SBE/COBI	Special Act	Sections 1011.14 and	Motor Vehicle	District	Other Debt	ARRA Economic Stimulus Debt	Funds 200
REVENUES	Number	Bonds 210	Bonds 220	1011.15, F.S., Loans 230	Revenue Bonds 240	Bonds 250	Service 290	Service 299	Totals
ral: iscellaneous Federal Direct	3199								0.00
liscellaneous Federal Through State	3299								0.00
tte: CO&DS Withheld for SBE/COBI Bonds	3322	12,055.94							12,055.94
SBE/COBI Bond Interest	3322	12,035.94							12,055.94
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341								0.00
Other Miscellaneous State Revenues	3399								0.00
Total State Sources	3300	12,072.76	0.00	0.00	0.00	0.00	0.00	0.00	12,072.76
District Debt Service Taxes	3412								0.00
County Local Sales Tax	3418								0.00
School District Local Sales Tax	3419								0.00
Tax Redemptions Payment in Lieu of Taxes	3421 3422								0.00
Excess Fees	3422								0.00
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 Other Miscellaneous Local Sources	3440								0.00
Impact Fees	3495 3496								0.00
Refunds of Prior Year's Expenditures	3490								0.00
Fotal Local Sources	3400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
tal Revenues EXPENDITURES	3000	12,072.76	0.00	0.00	0.00	0.00	0.00	0.00	12,072.76
ebt Service (Function 9200)									
Redemption of Principal	710	12,000.00							12,000.00
Interest Dues and Fees	720	240.00							240.00
Dues and Fees Other Debt Service	730	24.60							24.60
tal Expenditures	791	12,264.60	0.00	0.00	0.00	0.00	0.00	0.00	12,264.60
xcess (Deficiency) of Revenues Over Expenditures		(191.84)	0.00	0.00	0.00	0.00	0.00	0.00	(191.84)
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
suance of Bonds	3710								0.00
emium on Sale of Bonds Discount on Sale of Bonds (Function 9299)	3791								0.00
oceeds of Lease-Purchase Agreements	891 3750								0.00
emium on Lease-Purchase Agreements	3750								0.00
Discount on Lease-Purchase Agreements (Function 9299)	893								0.00
xans	3720								0.00
oceeds of Forward Supply Contract	3760								0.00
ce Value of Refunding Bonds emium on Refunding Bonds	3715								0.00
Discount on Refunding Bonds (Function 9299)	3792 892								0.00
Payments to Refunded Bonds Escrow Agent (Function 9299)	761								0.00
efunding Lease-Purchase Agreements	3755								0.00
emium 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) ansfers In:	762								0.00
From General Fund	3610								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds Interfund	3640								0.00
Intertund From Permanent Funds	3650 3660								0.00
From Internal Service Funds	3670								0.00
From Enterprise Funds	3690								0.00
Fotal Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ansfers Out: (Function 9700) To General Fund	910								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
interfund	950								0.00
Fo Permanent Funds	960								0.00
'o Internal Service Funds 'o Enterprise Funds	970 990								0.00
o Enterprise Funds Fotal Transfers Out	990 9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
tal Other Financing Sources (Uses)	2700	0.00	0.00	0.00	0.00	0.00	0.00		0.00
t Change in Fund Balances		(191.84)	0.00	0.00	0.00	0.00	0.00		(191.84)
nd Balance, July 1, 2019	2800	191.84							191.84
justments to Fund Balances	2891								0.00
ding Fund Balance: Nonspendable Fund Balance	2710								0.00
Restricted Fund Balance	2720								0.00
Committed Fund Balance	2730								0.00
ssigned Fund Balance	2740								0.00
nassigned Fund Balance	2750							1	0.00

For the Fiscal Year Ended June 30, 2020		Capital Outlay Bond Issues		Sections 1011.14 and	Public Education	District	Capital Outlay and	Nonvoted Capital Improvement	Other Capital	ARRA Economic Stimulus Capital	Funds
REVENUES	Account Number	(COBI)	Special Act Bonds	1011.15, F.S., Loans	Capital Outlay (PECO)	Bonds	Debt Service Program (CO&DS)	Section 1011.71(2), F.S.	Voted Capital Improvement Fund Projects	Projects	Totals
Federal:		310	320	330	340	350	360	370	380 390	399	
Miscellaneous Federal Direct	3199										0.
Miscellaneous Federal Through State	3299										0.
State:	5277										0.
CO&DS Distributed	3321						182,438.22				182,438.
Interest on Undistributed CO&DS	3325						5,792.16				5,792.
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341								247,250.0	0	247,250.
State Through Local	3380										0.
Public Education Capital Outlay (PECO)	3391										0.
Classrooms First Program	3392										0.
SMART Schools Small County Assistance Program	3395										0.
Class Size Reduction Capital Outlay	3396										0.
Charter School Capital Outlay Funding	3397								68,748.0	0	68,748.
Other Miscellaneous State Revenues	3399								108,588.3	4	108,588.
Total State Sources	3300	0.00	0.00	0.00	0.00	0.00	188,230.38	0.00	0.00 424,586.3	4 0.00	612,816.
Local:											
District Local Capital Improvement Tax	3413							2,135,604.28			2,135,604.
County Local Sales Tax	3418										0.
School District Local Sales Tax	3419										0.
Tax Redemptions	3421										0.
Payment in Lieu of Taxes	3422										0.
Excess Fees	3423										0.
Interest on Investments	3431			10,008.81			2,345.95	25,224.12	15,928.1	4	53,507.
Gain on Sale of Investments	3432										0.
Net Increase (Decrease) in Fair Value of Investments	3433										0.
Gifts, Grants and Bequests	3440										0.
Other Miscellaneous Local Sources	3495										0.
Impact Fees	3496										0.
Refunds of Prior Year's Expenditures	3497										0.
Total Local Sources	3400	0.00	0.00	10,008.81	0.00	0.00	2,345.95	2,160,828.40	0.00 15,928.1	4 0.00	2,189,111.
Total Revenues	3000	0.00	0.00	10,008.81	0.00	0.00	190,576.33	2,160,828.40	0.00 440,514.4	8 0.00	2,801,928.
EXPENDITURES Capital Outlay: (Function 7400)											
Library Books	610										0.
Audiovisual Materials	620										0.
Buildings and Fixed Equipment	630							499,999.95	527,876.0	6	1,027,876.
Furniture, Fixtures and Equipment	640							472.27	51,359.0	3	51.831.
Motor Vehicles (Including Buses)	650			898,870.00	1	1		122.817.00	51,357.0		1.021.687.
Land	660			578,870.00				122,017.00	<u> </u>		1,021,087.
Improvements Other Than Buildings	670					1		1	103.539.0	2	103,539.
Remodeling and Renovations	680	1				1	154,588.00	906.900.47	591,710.2		1,653,198.
Computer Software	690	1				1	104,088.00	200,200.47	391,710.2		1,655,198.
Computer Software Charter School Local Capital Improvement	793										0.
Debt Service: (Function 9200)	175										0.
Redemption of Principal	710							180,000.00			180,000.
Interest	720							25,093.75			25,093.
Dues and Fees	730						204.10				204.
Other Debt Service	791										0.
Total Expenditures		0.00	0.00	898,870.00	0.00	0.00	154,792.10	1,735,283.44	0.00 1,274,484.3	6 0.00	4,063,429
Excess (Deficiency) of Revenues Over Expenditures		0.00	0.00		0.00				0.00 (833.969.8		(1.261.501.

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

For the Fiscal Year Ended June 30, 2020		1		1	1		1	1	1		1	Funds 30
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	t Voted Capital Improvement Fund 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Totals
X (D) 1	0810	310	320	330	340	350	360	370	380	390	399	
Issuance of Bonds	3710											0.00
Premium on Sale of Bonds	3791											0.00
Discount on Sale of Bonds (Function 9299)	891											0.00
Proceeds of Lease-Purchase Agreements	3750											0.00
Premium on Lease-Purchase Agreements	3793											0.00
Discount on Lease-Purchase Agreements (Function 9299)	893											0.00
Loans	3720											0.00
Sale of Capital Assets	3730											0.00
Loss Recoveries	3740											0.00
Proceeds of Forward Supply Contract	3760											0.00
Proceeds from Special Facility Construction Account	3770											0.00
Transfers In: From General Fund	3610											0.00
From Debt Service Funds	3620											0.00
From Special Revenue Funds	3640											0.00
Interfund	3650											0.00
From Permanent Funds	3660											0.00
From Internal Service Funds	3670											0.00
From Enterprise Funds	3690											0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)	5000	0.00	0.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.00	0.00
To General Fund	910							(1,039,041.13	3)	(143,007.35)	(1,182,048.48
To Debt Service Funds	920											0.00
To Special Revenue Funds	940											0.00
Interfund	950											0.00
To Permanent Funds	960											0.00
To Internal Service Funds	970											0.00
To Enterprise Funds	990											0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	(1,039,041.1)	3) 0.00	(143,007.35) 0.00	(1,182,048.48
Total Other Financing Sources (Uses)		0.00	0.00		0.00	0.00				(143,007.35	0.00	(1,182,048.48
Net Change in Fund Balances		0.00	0.00		0.00	0.00		(613,496,1		(976,977,23	0.00	(2.443.550.36
Fund Balance, July 1, 2019	2800			909,638,58			151,394.24	1,163,650.40)	1,504,803.54		3,729,486.76
Adjustments to Fund Balances	2891			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				.,,				0.00
Ending Fund Balance:												
Nonspendable Fund Balance	2710											0.00
Restricted Fund Balance	2720			20,777.39			187,178.47	550,154.23	3	527,826.31		1,285,936.40
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	0.00	20,777.39	0.00	0.00	187,178.47	550,154.2	3 0.00	527,826.31	0.00	1,285,936.40

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DISTRICT SCHOOL BOARD OF WAKULLA COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS (Continued) 20 202

Exhibit K-6 FDOE Page 11 **Funds 300**

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

For the Fiscal Year Ended June 30, 2020			1						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							
	Account	100	200	300	400	500	600	700	
EXPENDITURES	Number	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	Totals
Current:									
Instruction	5000								0.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services Capital Outlay:	9100								0.00
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
									0.00
Total Expenditures		0.00	0.0	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures Excess (Deficiency) of Revenues Over Expenditures		0.00	0.0	0.00	0.00	0.00	0.00	0.00	
Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES)	Account	0.00	0.0	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures Excess (Deficiency) of Revenues Over Expenditures		0.00	0.0	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets	Account Number	0.00	0.0	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number 3730	0.00	0.0	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund	Account Number 3730 3740 3610	0.00	0.0	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds	Account Number 3730 3740 3610 3620	0.00	0.0	00 0.00	0.00	0.0	0.00	0.00	0.00
Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Ceptial Funds From Capital Projects Funds	Account Number 3730 3740 3610 3620 3630	0.00	0.0	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Capital Projects Funds From Special Revenue Funds	Account Number 3730 3740 3610 3620 3630 3640		0.0	00 0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Capital Projects Funds From Special Revenue Funds From Internal Service Funds From Internal Service Funds	Account Number 3730 3740 3610 3620 3630 3630 3640 3670		0.0	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds From Special Revenue Funds From Internal Service Funds From Enterprise Funds	Account Number 3730 3740 3610 3620 3630 3640 3670 3690			0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Capital Projects Funds From Special Revenue Funds From Internal Service Funds From Internal Service Funds Total Transfers In	Account Number 3730 3740 3610 3620 3630 3630 3640 3670	0.00	0.0	00 0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Capital Projects Funds From Special Revenue Funds From Internal Service Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700)	Account Number 3730 3740 3610 3620 3630 3640 3670 3690 3600		0.0	00 0.00	0.00	0.0	0.00	0.00	0.00
Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Capital Projects Funds From Special Revenue Funds From Internal Service Funds From Internal Service Funds Total Transfers In	Account Number 3730 3740 3610 3620 3630 3640 3670 3690		0.0	0.00	0.00	0.0	0.00	0.00	0.00
Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To General Fund To Debt Service Funds	Account Number 3730 3740 3610 3620 3630 3630 3640 3670 3690 3600 910			00 0.00	0.00	0.0	0.00	0.00	0.00
Total Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Capital Projects Funds From Special Revenue Funds From Internal Service Funds From Internal Service Funds Total Transfers In: Total Transfers In Transfers Out: (Function 9700) To General Fund	Account Number 3730 3740 3610 3620 3630 3640 3670 3690 3690 3690 910 920			00 0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Capital Projects Funds From Special Revenue Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers In Transfers In Total Transfers In Total Transfers In Total Transfers In Total Transfers In Transfers Hund To Debt Service Funds To Debt Service Funds	Account Number 3730 3740 3610 3620 3630 3640 3670 3690 3660 910 920 930			00 0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures Excess (Deficiency) of Revenues Over Expenditures on THER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Capital Projects Funds From Special Revenue Funds From Internal Service Funds From Internal Service Funds Total Transfers In Transfers Out: (Function 9700) To General Fund To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Special Revenue Funds	Account Number 3730 3740 3610 3620 3630 3640 3670 3660 3660 910 920 930 940			00 0.00	0.00	0.0	0.00	0.00	0.00
Total Expenditures Excess (Deficiency) of Revenues Over Expenditures on THER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Capital Projects Funds From Special Revenue Funds From Internal Service Funds From Internal Service Funds Total Transfers In Transfers Out: (Function 9700) To General Fund To Debt Service Funds To Lobet Service Funds Total Transfers In Transfers Jund To Debt Service Funds To Special Revenue Funds To Special Projects Funds To Special Project Funds To Special Project Funds To Special Project Funds To Special Project Funds To Internal Service Funds	Account Number 3730 3740 3610 3620 3630 3640 3670 3690 3600 910 920 930 940 970			00 0.00	0.00	0.0	0.00	0.00	0.00
Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Capital Projects Funds From Special Revenue Funds From Internal Service Funds From Enterprise Funds To General Fund To Debt Service Funds To Special Revenue Funds To Internal Revenue Funds To Internal Service Funds To Enterprise Funds	Account Number 3730 3740 3610 3620 3630 3640 3670 3690 3690 3600 910 920 920 930 940 970	0.00		00 0.00	0.00	0.0	0.00	0.00	0.00
Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds From Internal Service Funds From Internal Service Funds Total Transfers In Transfers In To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Special Revenue Funds To Special Revenue Funds To Enterprise Funds Total Transfers Out	Account Number 3730 3740 3610 3620 3630 3640 3670 3690 3690 3600 910 920 920 930 940 970	0.00		0.00	0.00	0.0	0.00	0.00	0.00
Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Capital Projects Funds From Special Revenue Funds From Interprise Funds From Enterprise Funds Transfers In Transfers In Transfers Out: (Function 9700) To General Fund To Debt Service Funds To Debt Service Funds To Debt Service Funds To Debt Service Funds To Special Revenue Funds To Special Fund To Special Funds To Enterprise Funds To Enterprise Funds To Enterprise Funds To Enterprise Funds To Enterprise Funds To Enterprise Funds To Enterprise Funds To Enterprise Funds To Enterprise Funds To Enterprise Funds To Enterprise Funds To Enterprise Funds To Enterprise Funds <t< td=""><td>Account Number 3730 3740 3610 3620 3630 3640 3670 3690 3690 3600 910 920 920 930 940 970</td><td>0.00</td><td></td><td>00 0.00</td><td>0.00</td><td>0.0</td><td>0.00</td><td>0.00</td><td>0.00</td></t<>	Account Number 3730 3740 3610 3620 3630 3640 3670 3690 3690 3600 910 920 920 930 940 970	0.00		00 0.00	0.00	0.0	0.00	0.00	0.00
Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds From Internal Service Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To Capital Projects Funds To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Special Revenue Funds To Special Revenue Funds To Enterprise Funds To Enterprise Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds To Internal Service Funds <t< td=""><td>Account Number 3730 3740 3610 3620 3630 3640 3670 3690 3600 910 920 930 930 940 970 9700</td><td>0.00</td><td></td><td>00 0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td></t<>	Account Number 3730 3740 3610 3620 3630 3640 3670 3690 3600 910 920 930 930 940 970 9700	0.00		00 0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Capital Projects Funds From Special Revenue Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers In Transfers In Total Transfers In To Debt Service Funds To Debt Service Funds To Debt Service Funds To Debt Service Funds To Special Revenue Funds To Special Revenue Funds To Special Revenue Funds To Enterprise Funds Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2019 Adjustments to Fund Balance	Account Number 3730 3740 3610 3620 3630 3640 3670 3690 910 920 920 930 940 970 970 970 9700	0.00		00 0.00	0.00	0.0	0.00	0.00	0.00
Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Capital Projects Funds From Special Revenue Funds From Internal Service Funds From Internal Service Funds Total Transfers In Transfers In Total Transfers In Total Transfers In To Debt Service Funds To tal Transfers In To Debt Service Funds To Capital Projects Funds To Special Revenue Funds To Special Revenue Funds To Internal Service Funds To Enterprise Funds To Internal Service Funds To Enterprise Funds To Internal Service Funds	Account Number 3730 3740 3610 3620 3630 3640 3670 3660 910 920 930 930 940 970 970 970 9700 2800 2891 2710	0.00		00 0.00	0.00	0.0	0.00	0.00	0.00
Total Expenditures Excess (Deficiency) of Revenues Over Expenditures on CHER FINANCING SOURCES (USES) and CHARGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Capital Projects Funds From Special Revenue Funds From Internal Service Funds Total Transfers In: Total Transfers In To Debt Service Funds Total Transfers In Total Transfers In To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Debt Service Funds To Debt Service Funds To Enterprise Funds To Internal Service Funds To Enterprise Funds To Lotther Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2019 Adjustments to Fund Balance Ending Fund Balance Ending Fund Balance Ending Fund Balance	Account Number 3730 3740 3610 3620 3630 3640 3670 3660 3660 910 920 930 940 970 970 970 970 970 2800 2891 2891 2710 2720	0.00		0.00	0.00	0.0	0.00	0.00	0.00
Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Asets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds From Internal Service Funds From Internal Service Funds Total Transfers In Transfers In To Debt Service Funds To Capital Projects Funds To Capital Revenue Funds To Capital Projects Funds To Special Revenue Funds To Special Revenue Funds To Enterprise Funds To Enterprise Funds To Enterprise Funds To Enterprise Funds To Total Transfers Out Total Transfers Out Total Transfers Out Total Transfers Out Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2019 Adjustments to Fund Balance Ending Fund Balance Fund Balance, July 1, 2019 Adjustments to Fund Ba	Account Number 3730 3740 3610 3620 3630 3640 3660 3660 910 920 930 940 970 970 970 970 920 930 940 970 920 920 930 940 970 920 920 930 920 920 920 920 920 920 920 920 920 92	0.00		0.00	0.00	0.0	0.00	0.00	0.00
Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Capital Projects Funds From Capital Projects Funds From Internal Service Funds From Internal Service Funds From Internal Service Funds Total Transfers In Total Transfers In To append Service Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To To Enterprise Funds To To Enterprise Funds To To Totere Funds To Toter Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2019 Adjustments to Fund Balance Ending Fund Balance Restricted Fund Balance Romage Fund Balance Committed Fund Balance Adjustments to Fund Balance Committed Fund Balance Adisting Fund Balance <	Account Number 3730 3740 3610 3620 3630 3640 3670 3690 3690 910 920 920 930 940 970 970 970 970 970 970 970 2800 2891 2710 2720 2730	0.00		0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Asets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds From Internal Service Funds From Internal Service Funds Total Transfers In Transfers In To Debt Service Funds To Capital Projects Funds To Capital Revenue Funds To Capital Projects Funds To Special Revenue Funds To Special Revenue Funds To Enterprise Funds To Enterprise Funds To Enterprise Funds To Enterprise Funds To Total Transfers Out Total Transfers Out Total Transfers Out Total Transfers Out Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2019 Adjustments to Fund Balance Ending Fund Balance Fund Balance, July 1, 2019 Adjustments to Fund Ba	Account Number 3730 3740 3610 3620 3630 3640 3660 3660 910 920 930 940 970 970 970 970 920 930 940 970 920 920 930 940 970 920 920 930 920 920 920 920 920 920 920 920 920 92	0.00		00 0.00	0.00	0.0	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF WAKULLA COUNTY

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - ENTERPRISE FUNDS

INCOME OR (LOSS) OPERATING REVENUES Charges for Services Charges for Sales Premium Revenue Other Operating Revenues Total Operating Revenues OPERATING EXPENSES (Function 9900) Salaries Employee Benefits	Account Number 3481 3482 3484 3489 100	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 Charges for Sales Premium Revenue Other Operating Revenues Total Operating Revenues OPERATING EXPENSES (Function 9900) Salaries	3481 3482 3484 3489		912	913	914	915		922	
Charges for Services Charges for Sales Premium Revenue Other Operating Revenues Total Operating Revenues OPERATING EXPENSES (Function 9900) Salaries Salaries	3482 3484 3489	000							
Charges for Sales Premium Revenue Other Operating Revenues Total Operating Revenues OPERATING EXPENSES (Function 9900) Salaries	3482 3484 3489	0.00							
Premium Revenue Other Operating Revenues Total Operating Revenues OPERATING EXPENSES (Function 9900) Salaries	3484 3489	0.00					123,500.00		123,500.00
Other Operating Revenues Total Operating Revenues OPERATING EXPENSES (Function 9900) Salaries	3489	0.00							0.00
Total Operating Revenues OPERATING EXPENSES (Function 9900) Salaries		0.00							0.00
OPERATING EXPENSES (Function 9900) Salaries	100	0.00							0.00
Salaries	100	0.00	0.00	0.00	0.00	0.00	123,500.00	0.00	123,500.00
	100								
Employee Benefits									0.00
	200								0.00
Purchased Services	300						119,647.12		119,647.12
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	119,647.12	0.00	119,647.12
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	3,852.88	0.00	3,852.88
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	3,852.88	0.00	3,852.88
TRANSFERS and		0.00	0.00	0.00	0.00	0.00	5,652.86	0.00	5,052.00
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	3,852.88	0.00	3,852.88
Net Position, July 1, 2019	2880	0.00	0.00	0.00	0.00	0.00	16,270.80	0100	16,270.80
Adjustments to Net Position	2896						10,270.00		0.00
Net Position, June 30, 2020	2780			1			20,123.68		20,123.68

DISTRICT SCHOOL BOARD OF WAKULLA COUNTY

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - INTERNAL SERVICE FUNDS

For the Fiscal Year Ended June 30, 2020

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Los on Disposition of Assets (Function 9900)81081000 </td <td>0.00</td>	0.00
Index descriptionImage: constraint of the second secon	0.00
Income (Loss) Before OperatingImage: ConstructionImage: ConstructionIma	0.00
RANSFERS and CHANGES IN NET POSITIONImage: Second	0.00
CHANGES IN NET POSITION	0.00
Transfers In: Image: Section of the section of the	
Form General Fund3610Second	
From Debt Service Funds 3620 Income of the service Funds Income of the service Fun	0.00
From Capital Projects Funds36303630InterfundInterf	0.00
From Special Revenue Funds 3640 Image: Constraint of the system of the	0.00
Interfund 3650 3650 Contract of the second sec	0.00
	0.00
From Permanent Funds 3660	0.00
From Enterprise Funds 3690	0.00
Total Transfers In 360 0.00 <td>0.00</td>	0.00
Transfers Out: (Function 9700) South Humistry	0.00
To General Fund 910	0.00
To Debt Service Funds 920	0.00
To Capital Projects Funds 930 Image: Comparison of the project set of	0.00
To Special Revenue Funds 940	0.00
Interfund 950 Interfund Inte	0.00
To Permanent Funds 960	0.00
To Enterprise Funds 990 Contract Contra	0.00
Total Transfers Out 9700 0.00 </td <td>0.00</td>	0.00
Four Haises of the position From the position Out of the position	0.00
Net Position, July 1, 2019 2880 3100 <th< td=""><td>0.00</td></th<>	0.00
Adjustments to Net Position 2896	0.00
Net Position, June 30, 2020 2780 2	0.00

DISTRICT SCHOOL BOARD OF WAKULLA COUNTY

COMBINING STATEMENT OF CHANGES IN ASSETS, LIABILITIES AND FIDUCIARY NET POSITION SCHOOL INTERNAL FUNDS

June 30, 2020

Julie 30, 2020					Fullu 07.
ASSETS	Account Number	Beginning Balance July 1, 2019	Additions	Deductions	Ending Balance June 30, 2020
Cash	1110	777,234.00	933,371.00	882,815.00	827,790.00
Investments	1160				0.00
Accounts Receivable, Net	1131				0.00
Interest Receivable on Investments	1170				0.00
Due From Budgetary Funds	1141				0.00
Due From Other Agencies	1220				0.00
Inventory	1150				0.00
Total Assets		777,234.00	933,371.00	882,815.00	827,790.00
LIABILITIES					
Cash Overdraft	2125				0.00
Accrued Salaries and Benefits	2110				0.00
Payroll Deductions and Withholdings	2170				0.00
Accounts Payable	2120				0.00
Internal Accounts Payable	2290	777,234.00	933,371.00	882,815.00	827,790.00
Due to Budgetary Funds	2161				0.00
Total Liabilities		777,234.00	933,371.00	882,815.00	827,790.00
NET POSITION					
Restricted for:					
Other purposes					
Individuals, organizations and other governments					
Total Net Position	2785	0.00			0.00

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Exhibit K-10

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

June 30, 2020								Fund 601
	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 Pavable	2310	720,000.00		720,000.00	180.000.00	180.000.00	25.093.75	20.130.00
Obligations Under Leases	2315	120,000.00		0.00	100,000100	100,000100	20,070110	20,100.00
Bonds Payable	2515			0.00				
SBE/COBI Bonds Payable	2321			0.00				
District Bonds Payable	2322			0.00				
Special Act Bonds Payable	2323			0.00				
Motor Vehicle License Revenue Bonds Payable	2324			0.00				
Sales Surtax Bonds Payable	2326			0.00				
Total Bonds Payable	2320	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	2,479,751.64		2,479,751.64				
Lease-Purchase Agreements Payable								
Certificates of Participation (COPS) Payable	2341			0.00				
Qualified Zone Academy Bonds (QZAB) Payable	2342			0.00				
Qualified School Construction Bonds (QSCB) Payable	2343			0.00				
Build America Bonds (BAB) Payable	2344			0.00				
Other Lease-Purchase Agreements Payable	2349			0.00				
Total Lease-Purchase Agreements Payable	2340	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350			0.00				
Net Other Postemployment Benefits Obligation	2360	3,982,894.00		3,982,894.00				
Net Pension Liability	2365	24,936,913.00		24,936,913.00				
Estimated PECO Advance Payable	2370			0.00				
Other Long-Term Liabilities	2380			0.00				
Derivative Instrument	2390			0.00				
Total Long-term Liabilities		32,119,558.64	0.00	32,119,558.64	180,000.00	180,000.00	25,093.75	20,130.00

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

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DISTRICT SCHOOL BOARD OF WAKULLA COUNTY SCHEDULE OF CATEGORICAL PROGRAMS REPORT OF EXPENDITURES AND AVAILABLE FUNDS For the Final Your Ended June 20, 2020

For the Fiscal Year Ended June 30, 2020							FDOE Page 17
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			5,341,848.00	5,341,848.00		0.00
Excellent Teaching Program (3363)	90570						0.00
Florida Digital Classrooms (FEFP Earmark)	98250	645,609.23		253,351.00	278,657.24		620,302.99
Florida School Recognition Funds (3361)	92040	77,826.74		313,592.00	288,208.85		103,209.89
Instructional Materials (FEFP Earmark) [2]	90880	175,332.77		394,011.00	252,727.48		316,616.29
Library Media (FEFP Earmark) [2]	90881	58,139.86		22,293.00	16,634.70		63,798.16
Mental Health Assistance (FEFP Earmark)	90280	17,361.43		220,785.00	212,128.45		26,017.98
Preschool Projects (3372)	97950						0.00
Research-Based Reading Instruction (FEFP Earmark) [3]	90800			315,346.00	315,346.00		0.00
Safe Schools (FEFP Earmark) [4]	90803			498,311.00	498,311.00		0.00
Student Transportation (FEFP Earmark)	90830			1,656,807.00	1,656,807.00		0.00
Supplemental Academic Instruction (FEFP Earmark) [3]	91280			938,708.00	938,708.00		0.00
Teachers Classroom Supply Assistance (FEFP Earmark)	97580			95,958.00	95,958.00		0.00
Voluntary Prekindergarten - School Year Program (3371)	96440			49,800.52	49,800.52		0.00
Voluntary Prekindergarten - Summer Program (3371)	96441			94,073.92	94,073.92		0.00

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

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

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

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

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DISTRICT SCHOOL BOARD OF WAKULLA COUNTY SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES

For the Fiscal Year Ended June 30, 2020

Tor the Fiscal Teal Ended Julie 30, 2020					I DOL I age 18
			Special Revenue	Special Revenue	
		General Fund	Food Services	Other Federal Programs	
	Subobject	100	410	420	Total
UTILITIES AND ENERGY SERVICES EXPENDITURES:					
Public Utility Services Other than Energy - All Functions	380	193,327.41			193,327.41
Public Utility Services Other than Energy - Functions 7900 & 8100	380	193,242.66			193,242.66
Natural Gas - All Functions	411				0.00
Natural Gas - <i>Functions 7900 & 8100</i>	411				0.00
Bottled Gas - All Functions	421	16,717.30			16,717.30
Bottled Gas - <i>Functions 7900 & 8100</i>	421	16,717.30			16,717.30
Electricity - All Functions	430	1,032,165.24	39,376.31		1,071,541.55
Electricity - Functions 7900 & 8100	430	1,030,666.64			1,030,666.64
Heating Oil - All Functions	440	9,773.03			9,773.03
Heating Oil - Functions 7900 & 8100	440	9,773.03			9,773.03
Gasoline - All Functions	450	94,587.53			94,587.53
Gasoline - Functions 7900 & 8100	450	14,184.58			14,184.58
Diesel Fuel - All Functions	460	140,889.66		546.00	141,435.66
Diesel Fuel - Functions 7900 & 8100	460	0.00			0.00
Other Energy Services - All Functions	490				0.00
Other Energy Services - Functions 7900 & 8100	490				0.00
Subtotal - Functions 7900 & 8100		1,264,584.21	0.00	0.00	1,264,584.21
Total - All Functions		1,487,460.17	39,376.31	546.00	1,527,382.48
ENERGY EXPENDITURES FOR STUDENT					
TRANSPORTATION: (Function 7800 only)					
Compressed Natural Gas	412				0.00
Liquefied Petroleum Gas	422				0.00
Gasoline	450	76,656.33			76,656.33
Diesel Fuel	460	140,889.66		546.00	141,435.66
Oil and Grease	540	2,405.61			2,405.61
Total		219,951.60		546.00	220,497.60

		General Fund	Special Revenue Other Federal Programs	Capital Projects Funds	
	Subobject	100	420	3XX	Total
EXPENDITURES FOR SCHOOL BUSES					
AND SCHOOL BUS REPLACEMENTS:					
Buses	651			898,870.00	898,870.00

Exhibit K-13 FDOE Page 18

For the Fiscal Year Ended June 30, 2020					FDOE Page 19
TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES	Subobject	General Fund 100	Special Revenue Funds 4XX	Capital Projects Funds 3XX	Total
Noncapitalized Expenditures:					
Technology-Related Professional and Technical Services	319	5,375.00	9,415.00		14,790.00
Technology-Related Repairs and Maintenance	359	5,755.00	-		5,755.00
Technology-Related Rentals	369	536,091.14	62,064.19		598,155.33
Telephone and Other Data Communication Services	379				0.00
Other Technology-Related Purchased Services	399				0.00
Technology-Related Materials and Supplies	5X9	4,848.64			4,848.64
Technology-Related Library Books	619				0.00
Noncapitalized Computer Hardware	644	339,593.33	45,253.10	18,368.00	403,214.43
Technology-Related Noncapitalized Fixtures and Equipment	649	5,920.85			5,920.85
Noncapitalized Software	692	3,227.22	174.00		3,401.22
Miscellaneous Technology-Related	799				0.00
Total		900,811.18	116,906.29	18,368.00	1,036,085.47

TECHNOLOGY-RELATED EQUIPMENT, COMPUTER HARDWARE AND SOFTWARE*	Subobject	General Fund 100	Special Revenue Funds 4XX	Capital Projects Funds 3XX	Total
Capitalized Expenditures: Capitalized Computer Hardware and Technology-Related					
Infrastructure	643	98,349.82	8,395.04	2,770.00	109,514.86
Technology-Related Capitalized Fixtures and Equipment	648				0.00
Capitalized Software	691				0.00
Total		98,349.82	8,395.04	2,770.00	109,514.86

* 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 WAKULLA COUNTY SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES For the Fiscal Year Ended June 30, 2020

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

Tor the Tisear Tear Ended Jule 30, 2020					I DOL I age 20
			Special Revenue	Special Revenue	
	Subobject	General Fund	Food Services	Other Federal Programs	
		100	410	420	Total
SUBAWARDS FOR INDIRECT COST RATE:					
Professional and Technical Services:					
Subawards Under Subagreements - First \$25,000	311				0.00
Subawards Under Subagreements - In Excess of \$25,000	312				0.00
Other Purchased Services:					
Subawards Under Subagreements - First \$25,000	391				0.00
Subawards Under Subagreements - In Excess of \$25,000	392				0.00

		Special Revenue Food Services
	Subobject	410
FOOD SERVICE SUPPLIES SUBOBJECT		
Supplies	510	17,887.86
Food	570	
Donated Foods	580	187,681.38

		General Fund	Special Revenue Other Federal Programs	
	Subobject	100	420	Total
Teacher Salaries				
Basic Programs 101, 102 and 103 (Function 5100)	120			0.00
Basic Programs 101, 102 and 103 (Function 5100)	140			0.00
Basic Programs 101, 102 and 103 (Function 5100)	750			0.00
Total Basic Program Salaries		0.00	0.00	0.00
Other Programs 130 (ESOL) (Function 5100)	120			0.00
Other Programs 130 (ESOL) (Function 5100)	140			0.00
Other Programs 130 (ESOL) (Function 5100)	750			0.00
Total Other Program Salaries		0.00	0.00	0.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120			0.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140			0.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750			0.00
Total ESE Program Salaries		0.00	0.00	0.00
Career Program 300 (Function 5300)	120			0.00
Career Program 300 (Function 5300)	140			0.00
Career Program 300 (Function 5300)	750			0.00
Total Career Program Salaries		0.00	0.00	0.00
TOTAL		0.00	0.00	0.00

Textbooks (used for classroom instruction)	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Total
Textbooks (Function 5000)	520	272,380.14	17,450.59	289,830.73

DISTRICT SCHOOL BOARD OF WAKULLA COUNTY CATEGORICAL FLEXIBLE SPENDING AND OTHER DATA COLLECT For the Field Varge Facility 20 (2020)	TION					Exhibit K-13	
For the Fiscal Year Ended June 30, 2020 CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES	Account Number	Student Transportation	Research-Based Reading Instruction	Instructional Materials & Library Media	Supplemental Academic Instruction	FDOE Page 21 Subtotals	
I. Instruction:	Nulliber	Transportation	Instruction	Materials & Library Media	Instruction		
Basic	5100					0.00	
Exceptional	5200					0.00	
Career Education	5300					0.00	
Adult General	5400					0.00	
Prekindergarten	5500					0.00	
Other Instruction	5900					0.00	
Subtotal - Flexible Spending Instructional Expenditures	5000	0.00	0.00	0.00	0.00	0.00	
II. School Safety:						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. Instruction: Basic	5100					0.00	
Exceptional	5200					0.00	
Career Education	5300					0.00	
Adult General	5400					0.00	
Prekindergarten	5500					0.00	
Other Instruction	5900					0.00	
Subtotal - Flexible Spending Instructional Expenditures	5000	0.00	0.00	0.00	0.00	0.00	
II. School Safety:	5000	0.00	0.00	0.00	0.00	0.00	
Total Flexible Spending Expenditures		0.00	0.00	0.00	0.00	0.00	
DISTRIBUTIONS TO CHARTER SCHOOLS	Fund	Direct Payment (FEFP)	Direct Payment (Non-FEFP)	Charter School Local Capital	A	Payments and Services on Behalf	
(Charter school information is used in federal reporting)	Number	(Subobject 393)	(Subobjects 394 & 794)	Improvement (Subobject 793)	Amount Withheld for Administration	of Charter Schools	Total Amount
Expenditures: General Fund	100	952,865.67	68,748.00		49,585.11		1 071 100 70
Special Revenue Funds - Food Services	410	952,805.07	08,748.00		49,585.11		1,071,198.78
Special Revenue Funds - Other Federal Programs	420		160,232.44			9,889.30	170,121.74
Capital Projects Funds	3XX						0.00
Total Charter School Distributions		952,865.67	228,980.44	0.00	49,585.11	9,889.30	1,241,320.52
LIFELONG LEARNING		Amount					
(Lifelong Learning expenditures are used in federal reporting Expenditures:	Account Number	Thiothi					
General Fund	5900	856.97					
Special Revenue Funds - Other Federal Programs	5900						
Total	5900	856.97					
		TTo see and a d	E	Enner Press	t for some som des d	I	
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:		0.00	80,003.01	80,003.01			
Expenditure Program or Activity:							
Exceptional Student Education				80,003.01			
School Nurses and Health Care Services							
Occupational Therapy, Physical Therapy and Other Therapy Services							
ESE Professional and Technical Services							
Gifted Student Education							
Staff Training and Curriculum Development							
Medicaid Administration and Billing Services							
Student Services							
Consultants							
Other							
Total Expenditures				80,003.01			

General Fund Balance Sheet Information (This information is used in state reporting)	Fund Number	Amount
Balance Sheet Amount, June 30, 2020		
Total Assets and Deferred Outflows of Resources	100	6,571,941.93
Total Liabilities and Deferred Inflows of Resources	100	432,225.27

DISTRICT SCHOOL BOARD OF WAKULLA COUNTY VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM For the Fiscal Year Ended June 30, 2020								Sun	Exhibit K-14 FDOE Page 22 plemental Schedule - Fund 100
VOLUNTARY PREKINDERGARTEN PROGRAM [1] GENERAL FUND EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Prekindergarten	5500	122,048.65	41,726.56	0.00	0.00	208.80	400.00	0.00	164,384.01
Student Support Services	6100	2,426.28	401.60	0.00	0.00	141.13	0.00	0.00	2,969.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	1,285.30	319.78	0.00	10.81	0.00	0.00	0.00	1,615.89
Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Administration	7300	29,957.87	8,605.13	0.00	0.00	0.00	0.00	0.00	38,563.00
Facilities Acquisition and Construction	7410	0.00	0.00	605.39	0.00	52.16	516.45	0.00	1,174.00
Fiscal Services	7500	2,067.81	520.56	411.01	0.00	10.48	0.00	0.93	3,010.79
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	1,985.17	569.81	1,440.72	3.18	81.84	49.04	27.01	4,156.77
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	9,992.37	2,988.59	2,882.80	7,377.22	134.89	65.14	0.00	23,441.00
Maintenance of Plant	8100	0.00	0.00	5,410.56	0.00	899.30	43.14	0.00	6,353.00
Administrative Technology Services	8200	609.24	188.42	518.96	0.00	0.00	0.00	0.00	1,316.61
Community Services	9100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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		170,372.68	55,320.45	11,269.44	7,391.21	1,528.58	1,073.77	27.94	246,984.07

DISTRICT SCHOOL BOARD OF WAKULLA COUNTY VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM

For the Fiscal Year Ended June 30, 2020

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

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SCHEDULE 5 WAKULLA COUNTY DISTRICT SCHOOL BOARD 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 Of Expenditures	Amount Provided to Sub- Recipients	
United States Department of Agriculture: Child Nutrition Cluster: Florida Department of Agriculture and Consumer Services School Breakfast Program National School Lunch Program (1) National School Lunch Program Equipment Assistance Total Child Nutrition Cluster	10.553 10.555 10.579	18002 18001, 18003	\$ 759,050.67 \$ 1,955,539.57 \$ - \$ 2,714,590.24		
Florida Department of Banking and Finance Schools and Roads - Grants to States	10.665	None	\$ 113,254.49		
Total United States Department of Agriculture:			\$ 2,827,844.73		
United States Department of Education: Indirect: Special Education Cluster:					
Florida Department of Education	04.007	000 / 000	A A A A A A A A A A	*	
Special Education - Grants to States Special Education - Preschool Grants	84.027 84.173A	262 / 263 267	\$ 1,132,085.93 \$ 61,235.11	\$ 22,603.70	
University of South Florida:	04.1707	201	φ 01,200.11		
Special Education - Grants to States	84.027	None	\$ 19,007.00		
Putnam County District School Board:			• • • • • • • •		
Institute for Small and Rural Districts	84.027	None	\$ 1,151.16		
Leon County District School Board: Assistive Tech Ed Network Regional Centers	84.027A	None	\$ 91,500.00		
Special Education - Grants to States	84.027	None	\$ 33,072.80		
Total Special Education Cluster	04.021	None	\$ 1,338,052.00	\$ 22,603.70	
Not Clustered					
Florida Department of Education					
Title I - Grants to Local Education Agencies	84.010	212, 226	\$ 909,884.66	\$ 139,615.57	
Title IV - Student Support and Academic Enrichment	84.424A	241	\$ 41,179.68	\$ 1,769.47	
Adult Education - State Grant Program	84.002	191	\$ 31,907.23		
Vocational Education - Basic Grants to State	84.048	161	\$ 114,621.06	• • • • • • • • • • • • • • • • • • •	
Improving Teacher Quality State Grants	84.367A	224	\$ 169,094.33	\$ 6,133.00	
CARES Act - GEERS Summer Recovery Total United States Department of Education:	84.425C	123	\$ 17,450.59 \$ 2,622,189.55	<u> </u>	
			,,	•,	
United States Department of Health and Human Services Indirect:					
North Florida Child Development Inc.					
Head Start	93.600		\$ 38,680.00		
Total United States Department of Health and Human Services:			\$ 38,680.00		
United States Department of Defense: Direct:					
Navy Junior Reserve Officers Training Corps.	None	None	\$ 76,927.22		
Total Expenditures of Federal Awards			\$ 5,565,641.50	\$ 170,121.74	
-			. ,	· · · · · · · · · · · · · · · · · · ·	

(1) - Includes \$188,409.82 of donated foods received during the fiscal year. Donated foods are valued at fair value as determined at the time of donation.