

WAKULLA COUNTY SCHOOL BOARD

2021 - 2022

SUPERINTENDENT'S ANNUAL  
FINANCIAL REPORT

Committed To Success

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Superintendent

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District II

**JACOB LANGSTON**

School Board Member

District III

**JOSHUA BROWN**

School Board Member

District IV

**JOANN DANIELS**

School Board Vice-Chairman

District V

**FLORIDA DEPARTMENT OF EDUCATION  
SUPERINTENDENT'S ANNUAL FINANCIAL REPORT (ESE 145)  
DISTRICT SCHOOL BOARD OF WAKULLA COUNTY  
For the Fiscal Year Ended June 30, 2022**

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

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The Superintendent's Annual Financial Report (ESE 145) for the fiscal year ended June 30, 2022, was submitted in accordance with rule 6A-1.0071, Florida Administrative Code [section 1001.51(12)(b), Florida Statutes]. This report was approved by the school board on September 12, 2022.

  
Signature of District School Superintendent

  
Signature Date

**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, 2022**

Return completed form to:  
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The Report of Financial Data to the Commissioner of Education (ESE 348) for the fiscal year ended June 30, 2022, was submitted in accordance with rule 6A-1.0071, Florida Administrative Code [section 1001.51(12)(b), Florida Statutes]. This report was approved by the school board on September 12, 2022.

  
\_\_\_\_\_  
Signature of District School Superintendent

9-13-22  
\_\_\_\_\_  
Signature Date



## **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, 2022. 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 2021-2022 are as follows:

- The District's total net position increased by \$3,151,777.83 which represents a 5.4 percent increase from the 2021-2022 fiscal year.
- During the current year, General Fund expenditures exceeded revenues by \$698,574.94. This may be compared to last year's results in which General Fund expenditures exceeded revenues by \$2,521,826.17.
- The unassigned and assigned fund balances for the General Fund, representing the net current financial resources available for general appropriation by the Board, totaled \$4,631,120.94, or 10.8 percent of General Fund expenditures totaling \$42,721,296.57. This represents a 17.3 percent decrease from the previous year's unassigned and assigned fund balances of \$5,602,997.67.

### **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 increased by 127.81 to 4,947.64 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 considered 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-Federal Stabilization Funds, 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.

## 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, 2022, compared to net position as of June 30, 2021:

Net Assets, End of Year						
	Governmental Activities		Business-Type Activities		TOTAL	
	6-30-22	6-30-21	6-30-22	6-30-21	6-30-22	6-30-21
Current Assets	3,827,372.03	3,465,744.68	37,323.18	37,323.18	3,865,235.27	3,503,667.86
Noncurrent Assets	81,112,808.35	80,121,028.32			81,112,808.35	80,121,028.32
<b>TOTAL ASSETS</b>	<b>90,940,181.04</b>	<b>83,586,773.00</b>	<b>37,323.18</b>	<b>37,323.18</b>	<b>90,978,104.22</b>	<b>83,624,696.18</b>
Total Deferred Outflow of Resources	10,453,071.00	10,668,156.00			10,453,071.00	10,668,156.00
Long-Term Liabilities	22,023,865.66	38,574,605.77			22,023,865.66	38,574,605.77
Other Liabilities	784,660.36	318,476.58	13,232.89	13,232.89	797,893.25	331,709.47
<b>TOTAL LIABILITIES</b>	<b>22,808,526.02</b>	<b>39,493,082.35</b>	<b>13,232.89</b>	<b>13,232.89</b>	<b>22,821,758.91</b>	<b>39,506,315.24</b>
Total Deferred Inflow of Resources	17,046,837.80	2,375,737.00			17,046,837.80	2,375,737.00
Net Position:						
Invested in Capital Assets -						
Net of Related Debt	80,394,538.01	79,581,028.32			80,394,538.01	79,581,028.32
Restricted	4,093,443.03	2,250,329.63			4,093,443.03	2,250,329.63
Unrestricted	(22,956,152.82)	(23,445,248.36)	24,630.23	24,630.23	(22,931,462.53)	(23,420,558.07)
<b>TOTAL NET POSITION</b>	<b>\$ 61,537,888.22</b>	<b>\$ 58,386,109.65</b>	<b>\$ 24,630.23</b>	<b>\$ 24,630.23</b>	<b>\$ 61,562,578.51</b>	<b>\$ 58,410,793.94</b>

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, 2022 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, 2022, and June 30, 2021, are as follows:

Exhibit A-1 Page 7 of 10

## Operating Results for the Year Ended

Program Revenue	Governmental Activities		Business-Type Activities		TOTAL	
	6-30-22	6-30-21	6-30-22	6-30-21	6-30-22	6-30-21
Charges for Services	\$ 183,392.06	\$ 141,068.80		\$ 123,500.00	\$ 183,392.06	\$ 264,568.80
Operation Grants and Contributions	5,280,550.81	4,280,196.93			5,280,550.81	4,280,196.93
Capital Grants and Contributions	1,908,974.76	194,903.06			1,908,974.76	194,903.06
General Revenue:					-	-
Taxes:					-	-
Property Taxes, Levied for Operational Purposes	7,300,174.21	6,846,157.40			7,300,174.21	6,846,157.40
Property Taxes, Levied for Debt Service					-	-
Property Taxes, Levied for Capital Projects	2,504,671.12	2,291,796.80			2,504,671.12	2,291,796.80
Local Sales Taxes					-	-
Grants and Contributions Not Restricted to Specific Programs	35,377,431.37	39,933,541.39			35,377,431.37	39,933,541.39
Investment Earnings	29,159.00	18,651.50			29,159.00	18,651.50
Miscellaneous	986,838.57	316,008.68			986,838.57	316,008.68
Special Items					-	-
Extraordinary Items					-	-
Transfers					-	-
<b>TOTAL REVENUES</b>	<b>\$ 53,571,191.90</b>	<b>\$ 54,022,324.56</b>	<b>\$ -</b>	<b>\$ 123,500.00</b>	<b>\$ 53,571,191.90</b>	<b>\$ 54,145,824.56</b>
Instruction	24,623,165.74	29,377,025.90			\$ 24,623,165.74	\$ 29,377,025.90
Pupil Personnel Services	2,476,298.45	2,930,712.64			2,476,298.45	2,930,712.64
Instructional Media Services	488,321.75	623,440.38			488,321.75	623,440.38
Instruction and Curriculum Development Services	551,173.28	702,566.54			551,173.28	702,566.54
Instructional Staff Training Services	670,050.07	565,071.96			670,050.07	565,071.96
Instructional Related Technology	387,148.90	318,749.03			387,148.90	318,749.03
Board	502,254.26	522,678.42			502,254.26	522,678.42
General Administration	470,790.61	568,484.44			470,790.61	568,484.44
School Administration	3,251,129.46	2,879,784.22			3,251,129.46	2,879,784.22
Facilities Acquisition and Construction	451,254.12	365,011.55			451,254.12	365,011.55
Fiscal Services	493,785.94	503,164.73			493,785.94	503,164.73
Food Services	2,862,401.98	2,560,860.38			2,862,401.98	2,560,860.38
Central Services	917,059.41	656,138.68	126,945.82	118,933.39	1,044,005.23	775,072.07
Pupil Transportation Services	3,287,515.47	3,269,449.07			3,287,515.47	3,269,449.07
Operation of Plant	5,212,589.77	5,093,892.79			5,212,589.77	5,093,892.79
Maintenance of Plant	1,089,397.10	1,319,198.03			1,089,397.10	1,319,198.03
Administrative Technology Services	542,114.33	445,262.83			542,114.33	445,262.83
Community Services	12,908.02	13,860.76			12,908.02	13,860.76
Interest on Long-term Debt	29,905.57	17,476.25			29,905.57	17,476.25
Unallocated Depreciation/Amortization Expense*	2,100,149.10	1,946,959.00			2,100,149.10	1,946,959.00
<b>TOTAL EXPENSES</b>	<b>\$ 50,419,413.33</b>	<b>\$ 54,679,787.60</b>	<b>\$ 126,945.82</b>	<b>\$ 118,933.39</b>	<b>\$ 50,546,359.15</b>	<b>\$ 54,798,720.99</b>
Increase (Decrease) in Net Position	\$ 3,151,778.57	\$ (657,463.04)	\$ (126,945.82)	\$ 4,566.61	\$ 3,024,832.75	\$ (652,896.43)
Net Position - Beginning	\$ 58,386,109.65	\$ 59,043,076.69	\$ 20,123.68	\$ 20,123.68	\$ 58,406,233.33	\$ 59,063,200.37
Adjustment to Net Position (1)		\$ 496.00			-	496.00
	\$ 58,386,109.65	\$ 59,043,572.69	\$ 20,123.68	\$ 20,123.68	\$ 58,406,233.33	\$ 59,063,696.37
Net Position - Ending	\$ 61,537,888.22	\$ 58,386,109.65	\$ (106,822.14)	\$ 24,690.29	\$ 61,431,066.08	\$ 58,410,799.94

Note: (1) The adjustment to beginning net position was due to a revision of the Net Position Liability beginning balance.

## **FINANCIAL ANALYSIS OF INDIVIDUAL FUNDS**

The largest revenue source is the State of Florida (60 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 \$31,510,343.86, a decrease of \$1,377,969.16 from the prior year. Compared to the previous year, the base student allocation multiplied by the District cost differential increased by 1% from \$4,124.68 per FTE to \$4,164.76 per FTE. Overall State revenues totaled \$32,112,080.30, a decrease of \$3,406,639.49.

Property tax revenue increased by \$666,891.13 or 7.3 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, 75.2 percent of revenues and 79.8 percent of expenditures of the governmental funds were accounted for in the General Fund. During the fiscal year, the total fund balance decreased by \$1,058,123.99 to \$5,592,630.31. 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 \$4,631,120.94, or 11.5 percent of General Fund revenues totaling \$40,199,470.40. The unassigned plus assigned fund balance decreased \$971,876.73 from the unassigned plus assigned fund balance of \$5,602,997.67 in the previous fiscal year.



The Special Revenue – Federal Stabilization Fund is used to account for certain Federal funds provided in response to the COVID-19 pandemic totaling \$2,237,387.21. 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 - Other Fund has a total fund balance of \$155,149.11. Fund balances for these funds are either restricted or assigned for the acquisition, construction, and maintenance of capital assets. Most of the fund balance has been encumbered for the installation of a synthetic field at the Wakulla High School football complex.

The only proprietary fund for the district is the Small School District Council Consortium Enterprise Fund which reported unrestricted net assets of \$18,994.47. This balance represents a 23.1 percent decrease 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 2021-22 fiscal year, the District amended its General Fund budget several times, which resulted in an decrease in total budgeted revenues amounting to \$225,345.30, and a increase in final appropriations of \$879,231.22 from the original budgeted amounts.

Actual revenues are \$466,579.90, or 1.2 percent, more than the final budgeted amounts and actual expenditures are \$1,623,551.02, or 3.7 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 \$2,231,085.16.

### **CAPITAL ASSETS AND LONG-TERM DEBT**

The District's investment in capital assets for its governmental activities as of June 30, 2022 totaled \$80,394,598.01 (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, 2022, the District had \$718,210.94 of long-term debt outstanding, which is the remaining balance of a \$900,000 note payable entered into during a previous fiscal year for the purchase of school buses and the addition of a lease-purchase arrangement totaling \$418,300.07 to partially fund the acquisition of the synthetic field at Wakulla High School stadium. During the year, retirement of debt totaled \$240,089.13. 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 2021-22 fiscal year and the district will continue to monitor fund budgets for the ensuing fiscal year 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  
STATEMENT OF NET POSITION  
June 30, 2022

	Account Number	Primary Government			Component Units		
		Governmental Activities	Business-Type Activities	Total	Major Component Unit Name	Major Component Unit Name	Total Nonmajor Component Units
ASSETS							
Cash and Cash Equivalents	1110	7,471,651.17	36,457.82	7,508,108.99	0.00	0.00	318,288.00
Investments	1160			0.00	0.00	0.00	102,535.00
Taxes Receivable, Net	1120			0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	1,029.80		1,029.80	0.00	0.00	0.00
Interest Receivable on Investments	1170			0.00	0.00	0.00	0.00
Due From Other Agencies	1220	2,095,988.19		2,095,988.19	0.00	0.00	93,520.00
Due From Insurer	1180			0.00	0.00	0.00	0.00
Deposits Receivable	1210			0.00	0.00	0.00	0.00
Internal Balances				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	1420			0.00	0.00	0.00	0.00
Leases Receivable	1425			0.00	0.00	0.00	0.00
Inventory	1150	258,702.93		258,702.93	0.00	0.00	0.00
Prepaid Items	1230			0.00	0.00	0.00	12,222.00
Long-Term Investments	1460			0.00	0.00	0.00	0.00
Prepaid Insurance Costs	1430			0.00	0.00	0.00	0.00
Other Postemployment Benefits Asset	1410			0.00	0.00	0.00	0.00
Pension Asset	1415			0.00	0.00	0.00	0.00
Capital Assets							
Land	1310	3,501,421.43		3,501,421.43	0.00	0.00	0.00
Land Improvements - Nondepreciable	1315	6,752.00		6,752.00	0.00	0.00	0.00
Construction in Progress	1360	1,713,526.51		1,713,526.51	0.00	0.00	0.00
Nondepreciable Capital Assets		5,221,699.94	0.00	5,221,699.94	0.00	0.00	0.00
Improvements Other Than Buildings	1320	6,791,056.88		6,791,056.88	0.00	0.00	52,442.00
Less Accumulated Depreciation	1329	(3,508,686.43)		(3,508,686.43)	0.00	0.00	(30,425.00)
Buildings and Fixed Equipment	1330	101,947,661.65		101,947,661.65	0.00	0.00	508,815.00
Less Accumulated Depreciation	1339	(33,018,519.24)		(33,018,519.24)	0.00	0.00	(178,314.00)
Furniture, Fixtures and Equipment	1340	5,360,950.87		5,360,950.87	0.00	0.00	150,183.00
Less Accumulated Depreciation	1349	(3,676,666.23)		(3,676,666.23)	0.00	0.00	(134,324.00)
Motor Vehicles	1350	5,263,152.87		5,263,152.87	0.00	0.00	320,237.00
Less Accumulated Depreciation	1359	(3,270,943.62)		(3,270,943.62)	0.00	0.00	(146,689.00)
Property Under Leases	1370			0.00	0.00	0.00	297,462.00
Less Accumulated Amortization	1379			0.00	0.00	0.00	(148,693.00)
Audiovisual Materials	1381	799.20		799.20	0.00	0.00	5,027.00
Less Accumulated Depreciation	1388	(618.99)		(618.99)	0.00	0.00	(5,027.00)
Computer Software	1382	209,136.68		209,136.68	0.00	0.00	3,248.00
Less Accumulated Amortization	1389	(206,214.63)		(206,214.63)	0.00	0.00	(3,248.00)
Depreciable Capital Assets, Net		75,891,109.01	0.00	75,891,109.01	0.00	0.00	690,694.00
Total Capital Assets		81,112,808.95	0.00	81,112,808.95	0.00	0.00	690,694.00
Total Assets		90,940,181.04	36,457.82	90,976,638.86	0.00	0.00	1,217,259.00
DEFERRED OUTFLOWS OF RESOURCES							
Accumulated Decrease in Fair Value of Hedging Derivatives	1910			0.00	0.00	0.00	0.00
Net Carrying Amount of Debt Refunding	1920			0.00	0.00	0.00	0.00
Pension	1940	9,753,258.00		9,753,258.00	0.00	0.00	0.00
Other Postemployment Benefits	1950	699,813.00		699,813.00	0.00	0.00	0.00
Asset Retirement Obligation	1960			0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		10,453,071.00	0.00	10,453,071.00	0.00	0.00	0.00
LIABILITIES							
Cash Overdraft	2125			0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	968.85		968.85	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	2,229.56		2,229.56	0.00	0.00	0.00
Accounts Payable	2120	414,869.20	17,463.15	432,332.35	0.00	0.00	80,183.00
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	2210	12,192.07		12,192.07	0.00	0.00	0.00
Deposits Payable	2220			0.00	0.00	0.00	0.00
Due to Other Agencies	2230	201,809.43		201,809.43	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	6,593.94		6,593.94	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	68,263.31		68,263.31	0.00	0.00	0.00
Estimated Unpaid Claims - Self-Insurance Program	2271			0.00	0.00	0.00	0.00
Estimated Liability for Claims Adjustment	2272			0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280			0.00	0.00	0.00	0.00
Unearned Revenues	2410	77,734.00		77,734.00	0.00	0.00	0.00
Long-Term Liabilities:							
Portion Due Within One Year:							
Notes Payable	2310	180,000.00		180,000.00	0.00	0.00	0.00
Obligations Under Leases	2315			0.00	0.00	0.00	0.00
Bonds Payable	2320			0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	125,049.85		125,049.85	0.00	0.00	0.00
Lease-Purchase Agreements Payable	2340	52,884.04		52,884.04	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350			0.00	0.00	0.00	0.00
Net Other Postemployment Benefits Obligation	2360	135,638.00		135,638.00	0.00	0.00	0.00
Net Pension Liability	2365	46,662.48		46,662.48	0.00	0.00	0.00
Estimated PECO Advance Payable	2370			0.00	0.00	0.00	0.00
Other Long-Term Liabilities	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	2280			0.00	0.00	0.00	0.00
Due Within One Year		540,234.37	0.00	540,234.37	0.00	0.00	0.00
Portion Due After One Year:							
Notes Payable	2310	180,000.00		180,000.00	0.00	0.00	0.00
Obligations Under Leases	2315			0.00	0.00	0.00	0.00
Bonds Payable	2320			0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	3,098,008.74		3,098,008.74	0.00	0.00	0.00
Lease-Purchase Agreements Payable	2340	305,326.90		305,326.90	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350			0.00	0.00	0.00	0.00
Net Other Postemployment Benefits Obligation	2360	4,286,283.00		4,286,283.00	0.00	0.00	0.00
Net Pension Liability	2365	13,614,012.65		13,614,012.65	0.00	0.00	0.00
Estimated PECO Advance Payable	2370			0.00	0.00	0.00	0.00
Other Long-Term Liabilities	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	2280			0.00	0.00	0.00	0.00
Due in More than One Year		21,483,631.29	0.00	21,483,631.29	0.00	0.00	0.00
Total Long-Term Liabilities		22,023,865.66	0.00	22,023,865.66	0.00	0.00	0.00
Total Liabilities		22,808,526.02	17,463.15	22,825,989.17	0.00	0.00	80,183.00
DEFERRED INFLOWS OF RESOURCES							
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			0.00	0.00	0.00	0.00
Deferred Revenue	2630	158.80		158.80	0.00	0.00	0.00
Pension	2640	16,762,615.00		16,762,615.00	0.00	0.00	0.00
Other Postemployment Benefits	2650	284,064.00		284,064.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		17,046,837.80	0.00	17,046,837.80	0.00	0.00	0.00
NET POSITION							
Net Investment in Capital Assets	2770	80,394,598.01		80,394,598.01	0.00	0.00	690,694.00
Restricted For:							
Categorical Carryover Programs	2780	790,092.54		790,092.54	0.00	0.00	0.00
Food Service	2780			0.00	0.00	0.00	48,651.00
Debt Service	2780			0.00	0.00	0.00	0.00
Capital Projects	2780	2,288,844.10		2,288,844.10	0.00	0.00	55,381.00
Other Purposes	2780	1,020,506.39	18,994.47	1,039,500.86	0.00	0.00	71,698.00
Unrestricted	2790	(22,956,152.82)		(22,956,152.82)	0.00	0.00	270,652.00
Total Net Position		61,537,888.22	18,994.47	61,556,882.69	0.00	0.00	1,137,076.00

The notes to financial statements are an integral part of this statement.  
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**DISTRICT SCHOOL BOARD OF WAKULLA COUNTY**  
**STATEMENT OF ACTIVITIES**  
**For the Fiscal Year Ended June 30, 2022**

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position			
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			Component Units
						Governmental Activities	Business-Type Activities	Total	
<i>Governmental Activities:</i>									
Instruction	5000	24,623,165.74	51,749.00			(24,571,416.74)		(24,571,416.74)	
Student Support Services	6100	2,476,298.45				(2,476,298.45)		(2,476,298.45)	
Instructional Media Services	6200	488,321.75				(488,321.75)		(488,321.75)	
Instruction and Curriculum Development Services	6300	551,173.28				(551,173.28)		(551,173.28)	
Instructional Staff Training Services	6400	670,050.07				(670,050.07)		(670,050.07)	
Instruction-Related Technology	6500	387,148.90				(387,148.90)		(387,148.90)	
Board	7100	502,254.26				(502,254.26)		(502,254.26)	
General Administration	7200	470,790.61				(470,790.61)		(470,790.61)	
School Administration	7300	3,251,129.46				(3,251,129.46)		(3,251,129.46)	
Facilities Acquisition and Construction	7400	451,254.12			1,908,974.76	1,457,720.64		1,457,720.64	
Fiscal Services	7500	493,785.94				(493,785.94)		(493,785.94)	
Food Services	7600	2,862,401.98	131,643.06	3,491,849.81		761,090.89		761,090.89	
Central Services	7700	917,059.41				(917,059.41)		(917,059.41)	
Student Transportation Services	7800	3,287,515.47		1,684,774.00		(1,602,741.47)		(1,602,741.47)	
Operation of Plant	7900	5,212,589.77				(5,212,589.77)		(5,212,589.77)	
Maintenance of Plant	8100	1,089,397.10		103,927.00		(985,470.10)		(985,470.10)	
Administrative Technology Services	8200	542,114.33				(542,114.33)		(542,114.33)	
Community Services	9100	12,908.02				(12,908.02)		(12,908.02)	
Interest on Long-Term Debt	9200	29,905.57				(29,905.57)		(29,905.57)	
Unallocated Depreciation/Amortization Expense		2,100,149.10				(2,100,149.10)		(2,100,149.10)	
<b>Total Governmental Activities</b>		50,419,413.33	183,392.06	5,280,550.81	1,908,974.76	(43,046,495.70)		(43,046,495.70)	
<i>Business-type Activities:</i>									
Self-Insurance Consortium							0.00	0.00	
Daycare Operations							0.00	0.00	
Other Business-Type Activity		126,945.82	120,250.00				(6,695.82)	(6,695.82)	
<b>Total Business-Type Activities</b>		126,945.82	120,250.00	0.00	0.00		(6,695.82)	(6,695.82)	
<b>Total Primary Government</b>		50,546,359.15	303,642.06	5,280,550.81	1,908,974.76	(43,046,495.70)	(6,695.82)	(43,053,191.52)	
<i>Component Units:</i>									
Major Component Unit Name		0.00	0.00	0.00	0.00				0.00
Major Component Unit Name		0.00	0.00	0.00	0.00				0.00
Total Nonmajor Component Units		1,842,554.00	1,775.00	591,314.00	103,927.00				(1,145,538.00)
<b>Total Component Units</b>		1,842,554.00	1,775.00	591,314.00	103,927.00				(1,145,538.00)

**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, 2021

Adjustments to Net Position

Net Position, June 30, 2022

7,300,174.21		7,300,174.21	0.00
		0.00	0.00
2,504,671.12		2,504,671.12	0.00
		0.00	0.00
35,377,431.37		35,377,431.37	1,125,075.00
29,159.00		29,159.00	665.00
986,838.57	1,000.00	987,838.57	0.00
		0.00	0.00
		0.00	0.00
		0.00	0.00
46,198,274.27	1,000.00	46,199,274.27	1,125,740.00
3,151,778.57	(5,695.82)	3,146,082.75	(19,798.00)
58,386,109.65	24,690.29	58,410,799.94	1,156,874.00
		0.00	0.00
61,537,888.22	18,994.47	61,556,882.69	1,137,076.00

The notes to financial statements are an integral part of this statement.  
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**DISTRICT SCHOOL BOARD OF WAKULLA COUNTY**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**June 30, 2022**

	Account Number	General 100	Food Services 410	Other Federal Programs 420	Federal Education Stabilization Fund 440	Miscellaneous Special Revenue 490	SBE/COBI Bonds 210
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>							
<b>ASSETS</b>							
Cash and Cash Equivalents	1110	5,053,395.93	1,014,486.13	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	1120	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	1,029.80	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	531,919.64	29,527.44	0.00	101,881.97	0.00	0.00
Due From Budgetary Funds	1141	294,392.34	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	1150	171,416.83	87,286.10	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	1460	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Assets</b>		6,052,154.54	1,131,299.67	0.00	101,881.97	0.00	0.00
<b>DEFERRED OUTFLOWS OF RESOURCES</b>							
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Deferred Outflows of Resources</b>		0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Assets and Deferred Outflows of Resources</b>		6,052,154.54	1,131,299.67	0.00	101,881.97	0.00	0.00
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>							
<b>LIABILITIES</b>							
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	496.88	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2120	257,217.92	110,675.28	0.00	14,611.84	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	2210	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	201,809.43	0.00	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	118.00	0.00	87,270.13	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	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	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	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
<b>Total Liabilities</b>		459,524.23	110,793.28	0.00	101,881.97	0.00	0.00
<b>DEFERRED INFLOWS OF RESOURCES</b>							
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
<b>Total Deferred Inflows of Resources</b>		0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND BALANCES</b>							
<i>Nonspendable:</i>							
Inventory	2711	171,416.83	87,286.10	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	2719	0.00	0.00	0.00	0.00	0.00	0.00
<i>Total Nonspendable Fund Balances</i>	2710	171,416.83	87,286.10	0.00	0.00	0.00	0.00
<i>Restricted for:</i>							
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	790,092.54	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	0.00
Capital Projects	2726	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for	2729	0.00	933,220.29	0.00	0.00	0.00	0.00
Restricted for	2729	0.00	0.00	0.00	0.00	0.00	0.00
<i>Total Restricted Fund Balances</i>	2720	790,092.54	933,220.29	0.00	0.00	0.00	0.00
<i>Committed to:</i>							
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	2739	0.00	0.00	0.00	0.00	0.00	0.00
<i>Total Committed Fund Balances</i>	2730	0.00	0.00	0.00	0.00	0.00	0.00
<i>Assigned to:</i>							
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 School Operations	2749	457,779.04	0.00	0.00	0.00	0.00	0.00
Assigned for Encumbrances	2749	91,085.14	0.00	0.00	0.00	0.00	0.00
<i>Total Assigned Fund Balances</i>	2740	548,864.18	0.00	0.00	0.00	0.00	0.00
<i>Total Unassigned Fund Balances</i>	2750	4,082,256.76	0.00	0.00	0.00	0.00	0.00
<b>Total Fund Balances</b>	2700	5,592,630.31	1,020,506.39	0.00	0.00	0.00	0.00
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>		6,052,154.54	1,131,299.67	0.00	101,881.97	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**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**June 30, 2022**

	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	ARRA Economic Stimulus Debt Service 299
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>							
<b>ASSETS</b>							
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	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	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	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	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	1460	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Assets</b>		0.00	0.00	0.00	0.00	0.00	0.00
<b>DEFERRED OUTFLOWS OF RESOURCES</b>							
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Deferred Outflows of Resources</b>		0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Assets and Deferred Outflows of Resources</b>		0.00	0.00	0.00	0.00	0.00	0.00
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>							
<b>LIABILITIES</b>							
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	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	2210	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	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	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	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	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
<b>Total Liabilities</b>		0.00	0.00	0.00	0.00	0.00	0.00
<b>DEFERRED INFLOWS OF RESOURCES</b>							
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
<b>Total Deferred Inflows of Resources</b>		0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND BALANCES</b>							
<i>Nonspendable:</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	2719	0.00	0.00	0.00	0.00	0.00	0.00
<i>Total Nonspendable Fund Balances</i>	2710	0.00	0.00	0.00	0.00	0.00	0.00
<i>Restricted for:</i>							
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	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	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
<i>Total Restricted Fund Balances</i>	2720	0.00	0.00	0.00	0.00	0.00	0.00
<i>Committed to:</i>							
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	2739	0.00	0.00	0.00	0.00	0.00	0.00
<i>Total Committed Fund Balances</i>	2730	0.00	0.00	0.00	0.00	0.00	0.00
<i>Assigned to:</i>							
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 School Operations	2749	0.00	0.00	0.00	0.00	0.00	0.00
Assigned for Encumbrances	2749	0.00	0.00	0.00	0.00	0.00	0.00
<i>Total Assigned Fund Balances</i>	2740	0.00	0.00	0.00	0.00	0.00	0.00
<i>Total Unassigned Fund Balances</i>	2750	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Fund Balances</b>	2700	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>		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**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**June 30, 2022**

	Account Number	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	District Bonds 350	Capital Outlay and Debt Service 360
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>							
<b>ASSETS</b>							
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	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	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	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	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	1460	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Assets</b>		0.00	0.00	0.00	0.00	0.00	0.00
<b>DEFERRED OUTFLOWS OF RESOURCES</b>							
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Deferred Outflows of Resources</b>		0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Assets and Deferred Outflows of Resources</b>		0.00	0.00	0.00	0.00	0.00	0.00
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>							
<b>LIABILITIES</b>							
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	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	2210	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	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	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	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	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
<b>Total Liabilities</b>		0.00	0.00	0.00	0.00	0.00	0.00
<b>DEFERRED INFLOWS OF RESOURCES</b>							
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
<b>Total Deferred Inflows of Resources</b>		0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND BALANCES</b>							
<i>Nonspendable:</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	2719	0.00	0.00	0.00	0.00	0.00	0.00
<i>Total Nonspendable Fund Balances</i>	2710	0.00	0.00	0.00	0.00	0.00	0.00
<i>Restricted for:</i>							
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	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	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
<i>Total Restricted Fund Balances</i>	2720	0.00	0.00	0.00	0.00	0.00	0.00
<i>Committed to:</i>							
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	2739	0.00	0.00	0.00	0.00	0.00	0.00
<i>Total Committed Fund Balances</i>	2730	0.00	0.00	0.00	0.00	0.00	0.00
<i>Assigned to:</i>							
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 School Operations	2749	0.00	0.00	0.00	0.00	0.00	0.00
Assigned for Encumbrances	2749	0.00	0.00	0.00	0.00	0.00	0.00
<i>Total Assigned Fund Balances</i>	2740	0.00	0.00	0.00	0.00	0.00	0.00
<i>Total Unassigned Fund Balances</i>	2750	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Fund Balances</b>	2700	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>		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**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**June 30, 2022**

	Account Number	Nonvoted Capital Improvement Fund 370	Voted Capital Improvement Fund 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Permanent Fund 000	Other Governmental Funds
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>							
<b>ASSETS</b>							
Cash and Cash Equivalents	1110	821,558.77	0.00	179,873.16	0.00	0.00	402,337.18
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	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	1,082,703.14	0.00	0.00	349,956.00
Due From Budgetary Funds	1141	867,800.14	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	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	1460	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Assets</b>		1,689,358.91	0.00	1,262,576.30	0.00	0.00	752,293.18
<b>DEFERRED OUTFLOWS OF RESOURCES</b>							
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Deferred Outflows of Resources</b>		0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Assets and Deferred Outflows of Resources</b>		1,689,358.91	0.00	1,262,576.30	0.00	0.00	752,293.18
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>							
<b>LIABILITIES</b>							
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	968.85
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00	0.00	1,732.68
Accounts Payable	2120	0.00	0.00	5,335.75	0.00	0.00	27,028.41
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	2210	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	0.00
Due to Budgetary Funds	2161	0.00	0.00	949,500.19	0.00	0.00	125,304.16
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	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	6,593.94	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	68,263.31	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	2410	0.00	0.00	77,734.00	0.00	0.00	0.00
Unavailable Revenue	2410	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Liabilities</b>		0.00	0.00	1,107,427.19	0.00	0.00	155,034.10
<b>DEFERRED INFLOWS OF RESOURCES</b>							
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	158.80
<b>Total Deferred Inflows of Resources</b>		0.00	0.00	0.00	0.00	0.00	158.80
<b>FUND BALANCES</b>							
<i>Nonspendable:</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	2719	0.00	0.00	0.00	0.00	0.00	0.00
<i>Total Nonspendable Fund Balances</i>	2710	0.00	0.00	0.00	0.00	0.00	0.00
<i>Restricted for:</i>							
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	2725	0.00	0.00	0.00	0.00	0.00	0.00
Capital Projects	2726	1,689,358.91	0.00	2,384.91	0.00	0.00	597,100.28
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
<i>Total Restricted Fund Balances</i>	2720	1,689,358.91	0.00	2,384.91	0.00	0.00	597,100.28
<i>Committed to:</i>							
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	2739	0.00	0.00	0.00	0.00	0.00	0.00
<i>Total Committed Fund Balances</i>	2730	0.00	0.00	0.00	0.00	0.00	0.00
<i>Assigned to:</i>							
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	152,764.20	0.00	0.00	0.00
Permanent Fund	2744	0.00	0.00	0.00	0.00	0.00	0.00
Assigned for School Operations	2749	0.00	0.00	0.00	0.00	0.00	0.00
Assigned for Encumbrances	2749	0.00	0.00	0.00	0.00	0.00	0.00
<i>Total Assigned Fund Balances</i>	2740	0.00	0.00	152,764.20	0.00	0.00	0.00
<i>Total Unassigned Fund Balances</i>	2750	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Fund Balances</b>	2700	1,689,358.91	0.00	155,149.11	0.00	0.00	597,100.28
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>		1,689,358.91	0.00	1,262,576.30	0.00	0.00	752,293.18

The notes to financial statements are an integral part of this statement.  
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DISTRICT SCHOOL BOARD OF WAKULLA COUNTY  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
June 30, 2022

	Account Number	Total Governmental Funds
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>		
<b>ASSETS</b>		
Cash and Cash Equivalents	1110	7,471,651.17
Investments	1160	0.00
Taxes Receivable, Net	1120	0.00
Accounts Receivable, Net	1131	1,029.80
Interest Receivable on Investments	1170	0.00
Due From Other Agencies	1220	2,095,988.19
Due From Budgetary Funds	1141	1,162,192.48
Due From Insurer	1180	0.00
Deposits Receivable	1210	0.00
Due From Internal Funds	1142	0.00
Cash with Fiscal/Service Agents	1114	0.00
Inventory	1150	258,702.93
Prepaid Items	1230	0.00
Long-Term Investments	1460	0.00
<b>Total Assets</b>		<b>10,989,564.57</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00
<b>Total Deferred Outflows of Resources</b>		<b>0.00</b>
<b>Total Assets and Deferred Outflows of Resources</b>		<b>10,989,564.57</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>		
<b>LIABILITIES</b>		
Cash Overdraft	2125	0.00
Accrued Salaries and Benefits	2110	968.85
Payroll Deductions and Withholdings	2170	2,229.56
Accounts Payable	2120	414,869.20
Sales Tax Payable	2260	0.00
Current Notes Payable	2250	0.00
Accrued Interest Payable	2210	0.00
Deposits Payable	2220	0.00
Due to Other Agencies	2230	201,809.43
Due to Budgetary Funds	2161	1,162,192.48
Due to Internal Funds	2162	0.00
Due to Fiscal Agent	2240	0.00
Pension Liability	2115	0.00
Other Postemployment Benefits Liability	2116	0.00
Judgments Payable	2130	0.00
Construction Contracts Payable	2140	6,593.94
Construction Contracts Payable - Retained Percentage	2150	68,263.31
Matured Bonds Payable	2180	0.00
Matured Interest Payable	2190	0.00
Unearned Revenue	2410	77,734.00
Unavailable Revenue	2410	0.00
<b>Total Liabilities</b>		<b>1,934,660.77</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00
Deferred Revenues	2630	158.80
<b>Total Deferred Inflows of Resources</b>		<b>158.80</b>
<b>FUND BALANCES</b>		
<i>Nonspendable:</i>		
Inventory	2711	258,702.93
Prepaid Amounts	2712	0.00
Permanent Fund Principal	2713	0.00
Other Not in Spendable Form	2719	0.00
<i>Total Nonspendable Fund Balances</i>	2710	258,702.93
<i>Restricted for:</i>		
Economic Stabilization	2721	0.00
Federal Required Carryover Programs	2722	0.00
State Required Carryover Programs	2723	790,092.54
Local Sales Tax and Other Tax Levy	2724	0.00
Debt Service	2725	0.00
Capital Projects	2726	2,288,844.10
Restricted for	2729	933,220.29
Restricted for	2729	0.00
<i>Total Restricted Fund Balances</i>	2720	4,012,156.93
<i>Committed to:</i>		
Economic Stabilization	2731	0.00
Contractual Agreements	2732	0.00
Committed for	2739	0.00
Committed for	2739	0.00
<i>Total Committed Fund Balances</i>	2730	0.00
<i>Assigned to:</i>		
Special Revenue	2741	0.00
Debt Service	2742	0.00
Capital Projects	2743	152,764.20
Permanent Fund	2744	0.00
Assigned for School Operations	2749	457,779.04
Assigned for Encumbrances	2749	91,085.14
<i>Total Assigned Fund Balances</i>	2740	701,628.38
<i>Total Unassigned Fund Balances</i>	2750	4,082,256.76
<b>Total Fund Balances</b>	2700	<b>9,054,745.00</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>		<b>10,989,564.57</b>

The notes to financial statements are an integral part of this statement.  
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**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, 2022**

**Exhibit C-2**

<b>Total Fund Balances - Governmental Funds</b>	<b>\$ 9,054,745.00</b>
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.	\$ 81,112,808.95
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.	\$ (6,593,608.00)
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	\$ (12,192.07)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental funds.	\$ (22,023,865.66)
<b>Total Net Position - Governmental Activities</b>	<b>\$ 61,537,888.22</b>

The notes to financial statements are an integral part of this statement.  
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**DISTRICT SCHOOL BOARD OF WAKULLA COUNTY**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES - GOVERNMENTAL FUNDS**  
**For the Fiscal Year Ended June 30, 2022**

	Account Number	General 100	Food Services 410	Other Federal Programs 420	Federal Education Stabilization Fund 440	Miscellaneous Special Revenue 490
<b>REVENUES</b>						
Federal Direct	3100	72,904.44	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	345,052.50	3,455,353.81	0.00	2,237,387.21	0.00
State Sources	3300	31,510,343.86	36,496.00	0.00	0.00	0.00
<i>Local Sources:</i>						
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	7,300,174.21	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	131,643.06	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00
Other Local Revenue		970,995.39	3,191.03	0.00	0.00	0.00
Total Local Sources	3400	8,271,169.60	134,834.09	0.00	0.00	0.00
<b>Total Revenues</b>		40,199,470.40	3,626,683.90	0.00	2,237,387.21	0.00
<b>EXPENDITURES</b>						
<i>Current:</i>						
Instruction	5000	23,227,160.46	0.00	0.00	1,092,822.37	0.00
Student Support Services	6100	2,085,252.57	0.00	0.00	142,303.88	0.00
Instructional Media Services	6200	521,853.75	0.00	0.00	9,688.50	0.00
Instruction and Curriculum Development Services	6300	458,945.73	0.00	0.00	7,914.00	0.00
Instructional Staff Training Services	6400	211,103.90	0.00	0.00	105,763.07	0.00
Instruction-Related Technology	6500	306,310.24	0.00	0.00	109,128.47	0.00
Board	7100	513,331.48	0.00	0.00	0.00	0.00
General Administration	7200	283,211.62	0.00	0.00	90,451.67	0.00
School Administration	7300	3,059,892.93	0.00	0.00	254,689.71	0.00
Facilities Acquisition and Construction	7410	260,969.60	0.00	0.00	2,153.00	0.00
Fiscal Services	7500	481,404.98	0.00	0.00	6,459.00	0.00
Food Services	7600	795.50	2,841,490.45	0.00	37,677.50	0.00
Central Services	7700	901,777.78	0.00	0.00	18,126.68	0.00
Student Transportation Services	7800	2,979,551.81	0.00	0.00	203,454.85	0.00
Operation of Plant	7900	5,225,862.24	0.00	0.00	88,575.30	0.00
Maintenance of Plant	8100	1,158,938.39	0.00	0.00	9,688.50	0.00
Administrative Technology Services	8200	513,018.40	0.00	0.00	7,161.22	0.00
Community Services	9100	13,775.12	0.00	0.00	0.00	0.00
<i>Debt Service: (Function 9200)</i>						
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
<i>Capital Outlay:</i>						
Facilities Acquisition and Construction	7420	49,736.00	0.00	0.00	0.00	0.00
Charter School Local Capital Improvement	7430	0.00	0.00	0.00	0.00	0.00
Charter School Capital Outlay Sales Tax	7440	0.00	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	468,404.07	18,089.00	0.00	51,329.49	0.00
<b>Total Expenditures</b>		42,721,296.57	2,859,579.45	0.00	2,237,387.21	0.00
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		(2,521,826.17)	767,104.45	0.00	0.00	0.00
<b>OTHER FINANCING SOURCES (USES)</b>						
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	88,027.79	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	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	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	1,311,556.74	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00
<b>Total Other Financing Sources (Uses)</b>		1,399,584.53	0.00	0.00	0.00	0.00
<b>SPECIAL ITEMS</b>						
		0.00	0.00	0.00	0.00	0.00
<b>EXTRAORDINARY ITEMS</b>						
		0.00	0.00	0.00	0.00	0.00
<b>Net Change in Fund Balances</b>		(1,122,241.64)	767,104.45	0.00	0.00	0.00
Fund Balances, July 1, 2021	2800	6,650,754.30	253,401.94	0.00	0.00	0.00
Adjustments to Fund Balances	2891	64,117.65	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2022	2700	5,592,630.31	1,020,506.39	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**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES - GOVERNMENTAL FUNDS**  
**For the Fiscal Year Ended June 30, 2022**

	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
<b>REVENUES</b>						
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	0.00
<i>Local Sources:</i>						
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		0.00	0.00	0.00	0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00
<b>Total Revenues</b>		0.00	0.00	0.00	0.00	0.00
<b>EXPENDITURES</b>						
<i>Current:</i>						
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
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
<i>Debt Service: (Function 9200)</i>						
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
<i>Capital Outlay:</i>						
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
Charter School Capital Outlay Sales Tax	7440	0.00	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00
<b>Total Expenditures</b>		0.00	0.00	0.00	0.00	0.00
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		0.00	0.00	0.00	0.00	0.00
<b>OTHER FINANCING SOURCES (USES)</b>						
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	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	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
<b>Total Other Financing Sources (Uses)</b>		0.00	0.00	0.00	0.00	0.00
<b>SPECIAL ITEMS</b>						
		0.00	0.00	0.00	0.00	0.00
<b>EXTRAORDINARY ITEMS</b>						
		0.00	0.00	0.00	0.00	0.00
<b>Net Change in Fund Balances</b>		0.00	0.00	0.00	0.00	0.00
Fund Balances, July 1, 2021	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, 2022	2700	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**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES - GOVERNMENTAL FUNDS**  
**For the Fiscal Year Ended June 30, 2022**

	Account Number	Other Debt Service 290	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
<b>REVENUES</b>						
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	0.00
<i>Local Sources:</i>						
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		0.00	0.00	0.00	0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00
<b>Total Revenues</b>		0.00	0.00	0.00	0.00	0.00
<b>EXPENDITURES</b>						
<i>Current:</i>						
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
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
<i>Debt Service: (Function 9200)</i>						
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
<i>Capital Outlay:</i>						
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
Charter School Capital Outlay Sales Tax	7440	0.00	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00
<b>Total Expenditures</b>		0.00	0.00	0.00	0.00	0.00
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		0.00	0.00	0.00	0.00	0.00
<b>OTHER FINANCING SOURCES (USES)</b>						
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	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	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
<b>Total Other Financing Sources (Uses)</b>		0.00	0.00	0.00	0.00	0.00
<b>SPECIAL ITEMS</b>						
		0.00	0.00	0.00	0.00	0.00
<b>EXTRAORDINARY ITEMS</b>						
		0.00	0.00	0.00	0.00	0.00
<b>Net Change in Fund Balances</b>		0.00	0.00	0.00	0.00	0.00
Fund Balances, July 1, 2021	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, 2022	2700	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**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES - GOVERNMENTAL FUNDS**  
**For the Fiscal Year Ended June 30, 2022**

	Account Number	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service 360	Nonvoted Capital Improvement Fund 370	Voted Capital Improvement Fund 380
<b>REVENUES</b>						
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	0.00
<i>Local Sources:</i>						
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	2,504,671.12	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	0.00	3,880.47	0.00
Total Local Sources	3400	0.00	0.00	0.00	2,508,551.59	0.00
<b>Total Revenues</b>		0.00	0.00	0.00	2,508,551.59	0.00
<b>EXPENDITURES</b>						
<i>Current:</i>						
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	70,501.00	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
<i>Debt Service: (Function 9200)</i>						
Redemption of Principal	710	0.00	0.00	0.00	180,000.00	0.00
Interest	720	0.00	0.00	0.00	15,070.00	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
<i>Capital Outlay:</i>						
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
Charter School Capital Outlay Sales Tax	7440	0.00	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00
<b>Total Expenditures</b>		0.00	0.00	0.00	265,571.00	0.00
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		0.00	0.00	0.00	2,242,980.59	0.00
<b>OTHER FINANCING SOURCES (USES)</b>						
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	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	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	(1,131,792.74)	0.00
<b>Total Other Financing Sources (Uses)</b>		0.00	0.00	0.00	(1,131,792.74)	0.00
<b>SPECIAL ITEMS</b>						
		0.00	0.00	0.00	0.00	0.00
<b>EXTRAORDINARY ITEMS</b>						
		0.00	0.00	0.00	0.00	0.00
<b>Net Change in Fund Balances</b>		0.00	0.00	0.00	1,111,187.85	0.00
Fund Balances, July 1, 2021	2800	0.00	0.00	0.00	578,171.06	0.00
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2022	2700	0.00	0.00	0.00	1,689,358.91	0.00

The notes to financial statements are an integral part of this statement.  
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**DISTRICT SCHOOL BOARD OF WAKULLA COUNTY**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES - GOVERNMENTAL FUNDS**  
**For the Fiscal Year Ended June 30, 2022**

	Account Number	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Permanent Funds 000	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>						
Federal Direct	3100	0.00	0.00	0.00	0.00	72,904.44
Federal Through State and Local	3200	0.00	0.00	0.00	2,634,241.80	8,672,035.32
State Sources	3300	369,167.04	0.00	0.00	196,073.40	32,112,080.30
<i>Local Sources:</i>						
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00	0.00	0.00	7,300,174.21
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	2,504,671.12
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	131,643.06
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00
Other Local Revenue		1,710,415.74	0.00	0.00	1,173.03	2,689,655.66
Total Local Sources	3400	1,710,415.74	0.00	0.00	1,173.03	12,626,144.05
<b>Total Revenues</b>		2,079,582.78	0.00	0.00	2,831,488.23	53,483,164.11
<b>EXPENDITURES</b>						
<i>Current:</i>						
Instruction	5000	0.00	0.00	0.00	1,611,146.19	25,931,129.02
Student Support Services	6100	0.00	0.00	0.00	402,272.30	2,629,828.75
Instructional Media Services	6200	0.00	0.00	0.00	0.00	531,542.25
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	86,287.14	553,146.87
Instructional Staff Training Services	6400	0.00	0.00	0.00	391,743.33	708,610.30
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	415,438.71
Board	7100	0.00	0.00	0.00	0.00	513,331.48
General Administration	7200	0.00	0.00	0.00	107,171.45	480,834.74
School Administration	7300	0.00	0.00	0.00	0.00	3,314,582.64
Facilities Acquisition and Construction	7410	46,295.69	0.00	0.00	0.00	379,919.29
Fiscal Services	7500	0.00	0.00	0.00	0.00	487,863.98
Food Services	7600	0.00	0.00	0.00	0.00	2,879,963.45
Central Services	7700	0.00	0.00	0.00	5,909.78	925,814.24
Student Transportation Services	7800	0.00	0.00	0.00	464.87	3,183,471.53
Operation of Plant	7900	0.00	0.00	0.00	0.00	5,314,437.54
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	1,168,626.89
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	520,179.62
Community Services	9100	0.00	0.00	0.00	0.00	13,775.12
<i>Debt Service: (Function 9200)</i>						
Redemption of Principal	710	60,089.13	0.00	0.00	0.00	240,089.13
Interest	720	10,109.75	0.00	0.00	0.00	25,179.75
Dues and Fees	730	1,719.87	0.00	0.00	223.48	1,943.35
Other Debt Service	791	0.00	0.00	0.00	0.00	0.00
<i>Capital Outlay:</i>						
Facilities Acquisition and Construction	7420	2,702,861.09	0.00	0.00	0.00	2,752,597.09
Charter School Local Capital Improvement	7430	0.00	0.00	0.00	0.00	0.00
Charter School Capital Outlay Sales Tax	7440	0.00	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	14,223.93	0.00	0.00	29,246.74	581,293.23
<b>Total Expenditures</b>		2,835,299.46	0.00	0.00	2,634,465.28	53,553,598.97
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		(755,716.68)	0.00	0.00	197,022.95	(70,434.86)
<b>OTHER FINANCING SOURCES (USES)</b>						
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	418,300.07	0.00	0.00	0.00	418,300.07
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	88,027.79
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	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	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	1,311,556.74
Transfers Out	9700	(179,764.00)	0.00	0.00	0.00	(1,311,556.74)
<b>Total Other Financing Sources (Uses)</b>		238,536.07	0.00	0.00	0.00	506,327.86
<b>SPECIAL ITEMS</b>						
		0.00	0.00	0.00	0.00	0.00
<b>EXTRAORDINARY ITEMS</b>						
		0.00	0.00	0.00	0.00	0.00
<b>Net Change in Fund Balances</b>		(517,180.61)	0.00	0.00	197,022.95	435,893.00
Fund Balances, July 1, 2021	2800	672,329.72	0.00	0.00	400,077.33	8,554,734.35
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00	64,117.65
Fund Balances, June 30, 2022	2700	155,149.11	0.00	0.00	597,100.28	9,054,745.00

The notes to financial statements are an integral part of this statement.  
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**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, 2022**

**Exhibit C-4**

<b>Net Change in Fund Balances - Governmental Funds</b>	\$	435,893.00
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.	\$	991,780.63
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	\$	64,117.65
Donated assets increases the net position in governmental-wide statements		
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.	\$	(4,725.82)
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.	\$	(178,210.94)
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 earned in excess of the amount paid in the current fiscal year.	\$	(293,888.82)
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.	\$	(114,324.00)
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.	\$	2,251,136.77
Immaterial Reconciliation Difference Unaccounted	\$	0.10
<b>Change in Net Position of Governmental Activities</b>	\$	3,151,778.57

The notes to financial statements are an integral part of this statement.  
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**DISTRICT SCHOOL BOARD OF WAKULLA COUNTY**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**June 30, 2022**

		Business-Type Activities - Enterprise Funds										Governmental
	Account Number	Self-Insurance Consortium 911	Self-Insurance Consortium 912	Self-Insurance Consortium 913	Self-Insurance Consortium 914	ARRA Consortium 915	Other 921	Other 922	Other Enterprise Funds	Totals	Activities - Internal Service Funds	
ASSETS												
Current assets:												
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	36,457.62	36,457.62	0.00	
Investments	1160	0.00	0.00	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	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	1220	0.00	0.00	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	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	36,457.62	36,457.62	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	1425	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:												
Land	1310	0.00	0.00	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	0.00	0.00	
Construction in Progress	1360		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	1349	0.00	0.00	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	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		0.00	0.00	0.00	0.00	0.00	0.00	0.00	36,457.62	36,457.62	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	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												
Current liabilities:												
Cash Overdraft	2125	0.00	0.00	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	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	0.00	0.00	
Accounts Payable	2120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,463.15	17,463.15	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	2115	0.00	0.00	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	0.00	0.00	
Judgments Payable	2130	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	17,463.15	17,463.15	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	2315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Liability for Compensated Absences	2330	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	2350	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	2360	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	17,463.15	17,463.15	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	2640	0.00	0.00	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	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	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	0.00	0.00	
Restricted for	2780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,994.47	18,994.47	0.00	
Unrestricted	2790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Total Net Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,994.47	18,994.47	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, 2022

	Account Number	Business-Type Activities - Enterprise Funds								Governmental Activities - Internal Service Funds	
		Self-Insurance Consortium 911	Self-Insurance Consortium 912	Self-Insurance Consortium 913	Self-Insurance Consortium 914	ARRA Consortium 915	Other 921	Other 922	Other Enterprise Funds		Totals
<b>OPERATING REVENUES</b>											
Charges for Services	3481	0.00	0.00	0.00	0.00	0.00	0.00	0.00	120,250.00	120,250.00	0.00
Charges for Sales	3482	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	1,000.00	1,000.00	0.00
<b>Total Operating Revenues</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	121,250.00	121,250.00	0.00
<b>OPERATING EXPENSES</b>											
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	0.00
Purchased Services	300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	126,945.82	126,945.82	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
<b>Total Operating Expenses</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	126,945.82	126,945.82	0.00
<b>Operating Income (Loss)</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	(5,695.82)	(5,695.82)	0.00
<b>NONOPERATING REVENUES (EXPENSES)</b>											
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	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	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	0.00
Miscellaneous	790	0.00	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	0.00
<b>Total Nonoperating Revenues (Expenses)</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Income (Loss) Before Operating Transfers</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	(5,695.82)	(5,695.82)	0.00
Transfers In	3600	0.00	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
<b>SPECIAL ITEMS</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>EXTRAORDINARY ITEMS</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Change In Net Position</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	(5,695.82)	(5,695.82)	0.00
Net Position, July 1, 2021	2880	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,690.29	24,690.29	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	0.00
Net Position, June 30, 2022	2780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,994.47	18,994.47	0.00

The notes to financial statements are an integral part of this statement.  
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**DISTRICT SCHOOL BOARD OF WAKULLA COUNTY**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**For the Fiscal Year Ended June 30, 2022**

	Business-Type Activities - Enterprise Funds									Governmental Activities - Internal Service Funds
	Self-Insurance Consortium 911	Self-Insurance Consortium 912	Self-Insurance Consortium 913	Self-Insurance Consortium 914	ARRA Consortium 915	Other 921	Other 922	Other Enterprise Funds	Totals	
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>										
Receipts from customers and users	0.00	0.00	0.00	0.00	0.00	0.00	0.00	120,250.00	120,250.00	0.00
Receipts from interfund services provided	0.00	0.00	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	(122,715.56)	(122,715.56)	0.00
Payments to employees	0.00	0.00	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	0.00	0.00
Other receipts (payments)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	1,000.00	0.00
<b>Net cash provided (used) by operating activities</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,465.56)	(1,465.56)	0.00
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>										
Subsidies from operating grants	0.00	0.00	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	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	0.00
<b>Net cash provided (used) by noncapital financing activities</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>										
Proceeds from capital debt	0.00	0.00	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	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	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	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	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	0.00	0.00
<b>Net cash provided (used) by capital and related financing activities</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
Proceeds from sales and maturities of investments	0.00	0.00	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	0.00	0.00
Purchase of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Net cash provided (used) by investing activities</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Net increase (decrease) in cash and cash equivalents</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,465.56)	(1,465.56)	0.00
Cash and cash equivalents - July 1, 2021	0.00	0.00	0.00	0.00	0.00	0.00	0.00	37,923.18	37,923.18	0.00
Cash and cash equivalents - June 30, 2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	36,457.62	36,457.62	0.00
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>										
Operating income (loss)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(5,695.82)	(5,695.82)	0.00
<i>Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:</i>										
Depreciation/Amortization expense	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Change in assets and liabilities:</i>										
(Increase) decrease in accounts receivable	0.00	0.00	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
(Increase) decrease in due from insurer	0.00	0.00	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	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	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	0.00	0.00
(Increase) decrease in inventory	0.00	0.00	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	0.00	0.00
(Increase) decrease in pension	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in payroll tax liabilities	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	4,230.26	4,230.26	0.00
Increase (decrease) in cash overdraft	0.00	0.00	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	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	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	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	0.00	0.00
Increase (decrease) in due to other funds	0.00	0.00	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	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	0.00	0.00
Increase (decrease) in pension	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in other postemployment benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in estimated unpaid claims - Self-Insurance Prog.	0.00	0.00	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	0.00	0.00
<b>Total adjustments</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,230.26	4,230.26	0.00
<b>Net cash provided (used) by operating activities</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,465.56)	(1,465.56)	0.00
<b>Noncash investing, capital and financing activities:</b>										
Borrowing under capital lease	0.00	0.00	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
Purchase of equipment on account	0.00	0.00	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	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	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	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**  
**STATEMENT OF FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**June 30, 2022**

	Account Number	Total Investment Trust Funds 84X	Total Private-Purpose Trust Funds 85X	Total Pension Trust Funds 87X	Total Custodial Funds 89X
<b>ASSETS</b>					
Cash and Cash Equivalents	1110	0.00	0.00	0.00	831,488.67
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
<b>Total Assets</b>		0.00	0.00	0.00	831,488.67
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
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	
<b>Total Deferred Outflows of Resources</b>		0.00	0.00	0.00	
<b>LIABILITIES</b>					
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	
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
<b>Total Liabilities</b>		0.00	0.00	0.00	0.00
<b>DEFERRED INFLOWS OF RESOURCES</b>					
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	
<b>Total Deferred Inflows of Resources</b>		0.00	0.00	0.00	
<b>NET POSITION</b>					
<b>Restricted for:</b>					
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	831,488.67
Individuals, organizations and other governments	2785	0.00	0.00	0.00	0.00
<b>Total Net Position</b>		0.00	0.00	0.00	831,488.67

The notes to financial statements are an integral part of this statement.  
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**DISTRICT SCHOOL BOARD OF WAKULLA COUNTY**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**For the Fiscal Year Ended June 30, 2022**

	Account Number	Total Investment Trust Funds 84X	Total Private-Purpose Trust Funds 85X	Total Pension Trust Funds 87X	Total Custodial Funds 89X
<b>ADDITIONS</b>					
Miscellaneous	3495				0.00
<i>Contributions:</i>					
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
<i>Investment Income:</i>					
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
<b>Total Additions</b>		0.00	0.00	0.00	0.00
<b>DEDUCTIONS</b>					
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
<b>Total Deductions</b>		0.00	0.00	0.00	0.00
<b>Change In Net Position</b>		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

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 NET POSITION**  
**MAJOR AND NONMAJOR COMPONENT UNITS**  
**June 30, 2022**

	Account Number	Major Component Unit Name	Major Component Unit Name	Total Nonmajor Component Units	Total Component Units
<b>ASSETS</b>					
Cash and Cash Equivalents	1110	0.00	0.00	318,288.00	318,288.00
Investments	1160	0.00	0.00	102,535.00	102,535.00
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	1170	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	93,520.00	93,520.00
Due From Insurer	1180	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00
Internal Balances		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	1420	0.00	0.00	0.00	0.00
Leases Receivable	1425	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	12,222.00	12,222.00
Long-Term Investments	1460	0.00	0.00	0.00	0.00
Prepaid Insurance Costs	1430	0.00	0.00	0.00	0.00
Other Postemployment Benefits Asset	1410	0.00	0.00	0.00	0.00
Pension Asset	1415	0.00	0.00	0.00	0.00
<i>Capital Assets:</i>					
Land	1310	0.00	0.00	0.00	0.00
Land Improvements - Nondepreciable	1315	0.00	0.00	0.00	0.00
Construction in Progress	1360	0.00	0.00	0.00	0.00
Nondepreciable Capital Assets		0.00	0.00	0.00	0.00
Improvements Other Than Buildings	1320	0.00	0.00	52,442.00	52,442.00
Less Accumulated Depreciation	1329	0.00	0.00	(30,425.00)	(30,425.00)
Buildings and Fixed Equipment	1330	0.00	0.00	508,815.00	508,815.00
Less Accumulated Depreciation	1339	0.00	0.00	(178,314.00)	(178,314.00)
Furniture, Fixtures and Equipment	1340	0.00	0.00	150,183.00	150,183.00
Less Accumulated Depreciation	1349	0.00	0.00	(134,324.00)	(134,324.00)
Motor Vehicles	1350	0.00	0.00	320,237.00	320,237.00
Less Accumulated Depreciation	1359	0.00	0.00	(146,689.00)	(146,689.00)
Property Under Leases	1370	0.00	0.00	297,462.00	297,462.00
Less Accumulated Amortization	1379	0.00	0.00	(148,693.00)	(148,693.00)
Audiovisual Materials	1381	0.00	0.00	5,027.00	5,027.00
Less Accumulated Depreciation	1388	0.00	0.00	(5,027.00)	(5,027.00)
Computer Software	1382	0.00	0.00	3,248.00	3,248.00
Less Accumulated Amortization	1389	0.00	0.00	(3,248.00)	(3,248.00)
Depreciable Capital Assets, Net		0.00	0.00	690,694.00	690,694.00
Total Capital Assets		0.00	0.00	690,694.00	690,694.00
<b>Total Assets</b>		0.00	0.00	1,217,259.00	1,217,259.00
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00
Net Carrying Amount of Debt Refunding	1920	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
Asset Retirement Obligation	1960	0.00	0.00	0.00	0.00
<b>Total Deferred Outflows of Resources</b>		0.00	0.00	0.00	0.00
<b>LIABILITIES</b>					
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	80,183.00	80,183.00
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	2210	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	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	2150	0.00	0.00	0.00	0.00
Estimated Unpaid Claims - Self-Insurance Program	2271	0.00	0.00	0.00	0.00
Estimated Liability for Claims Adjustment	2272	0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280	0.00	0.00	0.00	0.00
Unearned Revenues	2410	0.00	0.00	0.00	0.00
<i>Long-Term Liabilities:</i>					
<i>Portion Due Within One Year:</i>					
Notes Payable	2310	0.00	0.00	0.00	0.00
Obligations Under Leases	2315	0.00	0.00	0.00	0.00
Bonds Payable	2320	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	0.00	0.00	0.00	0.00
Lease-Purchase Agreements Payable	2340	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00
Net Other Postemployment Benefits Obligation	2360	0.00	0.00	0.00	0.00
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
Other Long-Term Liabilities	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	2280	0.00	0.00	0.00	0.00
Due Within One Year		0.00	0.00	0.00	0.00
<i>Portion Due After One Year:</i>					
Notes Payable	2310	0.00	0.00	0.00	0.00
Obligations Under Leases	2315	0.00	0.00	0.00	0.00
Bonds Payable	2320	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	0.00	0.00	0.00	0.00
Lease-Purchase Agreements Payable	2340	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00
Net Other Postemployment Benefits Obligation	2360	0.00	0.00	0.00	0.00
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
Other Long-Term Liabilities	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	2280	0.00	0.00	0.00	0.00
Due in More than One Year		0.00	0.00	0.00	0.00
Total Long-Term Liabilities		0.00	0.00	0.00	0.00
<b>Total Liabilities</b>		0.00	0.00	80,183.00	80,183.00
<b>DEFERRED INFLOWS OF RESOURCES</b>					
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	0.00	0.00	0.00	0.00
Deferred Revenues	2630	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
<b>Total Deferred Inflows of Resources</b>		0.00	0.00	0.00	0.00
<b>NET POSITION</b>					
Net Investment in Capital Assets	2770	0.00	0.00	690,694.00	690,694.00
<i>Restricted For:</i>					
Categorical Carryover Programs	2780	0.00	0.00	0.00	0.00
Food Service	2780	0.00	0.00	48,651.00	48,651.00
Debt Service	2780	0.00	0.00	0.00	0.00
Capital Projects	2780	0.00	0.00	55,381.00	55,381.00
Other Purposes	2780	0.00	0.00	71,698.00	71,698.00
Unrestricted	2790	0.00	0.00	270,652.00	270,652.00
<b>Total Net Position</b>		0.00	0.00	1,137,076.00	1,137,076.00

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 ACTIVITIES (CONTINUED)**  
**MAJOR AND NONMAJOR COMPONENT UNITS**  
**TOTAL NONMAJOR COMPONENT UNITS**  
**For the Fiscal Year Ended June 30, 2022**

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position Component Unit
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<i>Component Unit Activities:</i>						
Instruction	5000	1,150,273.00	0.00	248,539.00	0.00	(901,734.00)
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	214,312.00	0.00	0.00	0.00	(214,312.00)
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	22,989.00	0.00	0.00	0.00	(22,989.00)
Food Services	7600	108,988.00	1,775.00	110,977.00	0.00	3,764.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	65,696.00	0.00	66,576.00	0.00	880.00
Operation of Plant	7900	255,108.00	0.00	165,222.00	103,927.00	14,041.00
Maintenance of Plant	8100	25,130.00	0.00	0.00	0.00	(25,130.00)
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	58.00	0.00	0.00	0.00	(58.00)
Unallocated Depreciation/Amortization Expense		0.00				0.00
<b>Total Component Unit Activities</b>		1,842,554.00	1,775.00	591,314.00	103,927.00	(1,145,538.00)

**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, 2021  
Adjustments to Net Position  
Net Position, June 30, 2022

0.00
0.00
0.00
0.00
1,125,075.00
665.00
0.00
0.00
0.00
0.00
1,125,740.00
(19,798.00)
1,156,874.00
0.00
1,137,076.00

**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, 2022**

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position Component Unit
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<i>Component Unit Activities:</i>						
Instruction	5000	1,150,273.00	0.00	248,539.00	0.00	(901,734.00)
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	214,312.00	0.00	0.00	0.00	(214,312.00)
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	22,989.00	0.00	0.00	0.00	(22,989.00)
Food Services	7600	108,988.00	1,775.00	110,977.00	0.00	3,764.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	65,696.00	0.00	66,576.00	0.00	880.00
Operation of Plant	7900	255,108.00	0.00	165,222.00	103,927.00	14,041.00
Maintenance of Plant	8100	25,130.00	0.00	0.00	0.00	(25,130.00)
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	58.00	0.00	0.00	0.00	(58.00)
Unallocated Depreciation/Amortization Expense		0.00				0.00
<b>Total Component Unit Activities</b>		1,842,554.00	1,775.00	591,314.00	103,927.00	(1,145,538.00)

**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, 2021  
Adjustments to Net Position  
Net Position, June 30, 2022

0.00
0.00
0.00
0.00
1,125,075.00
665.00
0.00
0.00
0.00
0.00
1,125,740.00
(19,798.00)
1,156,874.00
0.00
1,137,076.00

# ***NOTES TO FINANCIAL STATEMENTS***

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## **I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

### **A. Description of Government-Wide Financial Statements**

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. All fiduciary activities are reported only in the fund financial statements. Governmental activities, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from business-type activities, which rely to a significant extent on fees charged to external customers for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

The statement of activities presents a comparison between direct expenses and program revenues for each function or program of the Wakulla County School District's (District) governmental activities, and for each segment of the business-type activities. Direct expenses are those that are specifically associated with a service, program, or department and are thereby clearly identifiable to a particular function. Depreciation expense associated with the District's transportation and maintenance departments are allocated to the student transportation services and maintenance of plant functions, while remaining depreciation expense is not readily associated with a particular function and is reported as unallocated.

### **B. Reporting Entity**

The Wakulla County District School Board (Board) has direct responsibility for operation, control, and supervision of District schools and is considered a primary government for financial reporting. The District is considered part of the Florida system of public education, operates under the general direction of the Florida Department of Education (FDOE), and is governed by State law and State Board of Education (SBE) rules. The governing body of the District is the Board, which is composed of five elected members. The elected Superintendent of Schools is the executive officer of the Board. Geographic boundaries of the District correspond with those of Wakulla County.

Criteria for determining if other entities are potential component units that should be reported within the District's basic financial statements are identified and described in the Governmental Accounting Standards Board's (GASB) *Codification of Governmental Accounting and Financial Reporting Standards*, Sections 2100 and 2600. The application of these criteria provides for identification of any legally separate entities for which the Board is financially accountable and other organizations for which the nature and significance of their relationship with the Board are such that exclusion would cause the District's basic financial statements to be misleading. Based on these criteria, no component units are included within the District's reporting entity.

Based on the application of these criteria, the following component unit(s) is (are) included within the District's reporting entity

**Discretely Presented Component Unit(s)**. The component units columns in the government-wide financial statements include the financial data of the District's other component units. A separate column is used to emphasize that it (they) is (are) legally separate from the District.

Wakulla's Charter School of Arts, Science, and Technology, Inc. is a not-for-profit corporation organized pursuant to Chapter 617, Florida Statutes, the Florida Not For Profit Corporation Act, and Section 1002.33, Florida Statutes. The charter school operates under a charter approved by its sponsor, the Wakulla County District School Board. The charter school is considered to be a component unit of the District because the District is financially accountable for the charter school as the District established the charter school by approval of the charter, which is tantamount to the initial appointment of the charter school, and there is the potential for the charter school to impose specific financial burdens on the District. In addition, pursuant to the Florida Constitution, the charter school is a public school and the District is responsible for the operation, control, and supervision of public schools within the District.

The financial data reported on the accompanying statements was derived from the Foundation's and charter school's audited financial statements for the fiscal year ended June 30, 2022. The audit reports are filed in the District's administrative offices.

### **C. Basis of Presentation: Government-Wide Financial Statements**

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds and (the) internal service fund(s), while business-type activities incorporate data from the government's enterprise fund(s). Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

The effects of interfund activity have been eliminated from the government-wide financial statements except for interfund services provided and used.

### **D. Basis of Presentation: Fund Financial Statements**

The fund financial statements provide information about the District's funds, including the fiduciary funds and blended component units. Separate statements for each fund category – governmental, proprietary, and fiduciary – are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds.

The District reports the following major governmental funds:

- General Fund – to account for all financial resources not required to be accounted for in another fund and for certain revenues from the State that are legally restricted to be expended for specific current operating purposes.
- Special Revenue – Food Service Fund – to account for the District's food service program.

- Special Revenue – Federal Education Stabilization Fund – to account for certain Federal grant program resources provided as emergency relief to address the impact of COVID-19 on elementary and secondary schools.
- Capital Projects – Local Capital Improvement Fund – to account for the financial resources generated by the local capital improvement tax levy to be used for educational capital outlay needs, including new construction, renovation and remodeling projects, new and replacement equipment, motor vehicle purchases, and debt service payments on a bank loan for school buses.
- Capital Projects – Other Fund – to account for various financial resources generated by State and local sources to be used for educational capital outlay needs, including new construction and renovation and remodeling projects.

Additionally, the District reports the following proprietary and fiduciary fund types:

- Enterprise Fund – to account for the financing of the Small District Council Consortium for which the District is fiscal agent.
- Agency Funds – to account for resources of the school internal funds, which are used to administer moneys collected at several schools in connection with school, student athletic, class, and club activities.

During the course of operations, the District has activity between funds for various purposes. Any residual balances outstanding at fiscal year end are reported as due from/to other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental and internal service fund(s)) are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in business-type activities (i.e., the enterprise fund(s)) are eliminated so that only the net amount is included as internal balances in the business-type activities column. Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements, these amounts are reported at gross amounts as transfers in and out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

## **E. Measurement Focus and Basis of Accounting**

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized in the year for which they are levied. Revenues from grants, entitlements, and

donations are recognized as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues, except for certain grant revenues, are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal year. When grant terms provide that the expenditure of resources is the prime factor for determining eligibility for Federal, State, and other grant resources, revenue is recognized at the time the expenditure is made. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). Property taxes, sales taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Expenditures are generally recognized when the related fund liability is incurred, as under accrual accounting. However, debt service expenditures, claims and judgments, pension benefits, other postemployment benefits, and compensated absences, are only recorded when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under leases are reported as other financing sources. Allocations of cost, such as depreciation, are not recognized in governmental funds.

The proprietary fund is reported using the economic resources measurement focus and the accrual basis of accounting. The agency funds have no measurement focus but utilize the accrual basis of accounting for reporting assets and liabilities.

The charter school is accounted for as a governmental organization and follow the same accounting model as the District's governmental activities.

## **F. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance**

### **1. Cash and Cash Equivalents**

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term liquid investments with original maturities of 3 months or less from the date of acquisition. Investments classified as cash equivalents include amounts placed with the State Board of Administration (SBA) in Florida PRIME.

Cash deposits are held by banks qualified as public depositories under Florida law. All deposits are insured by Federal depository insurance, up to specified limits, or collateralized with securities held in Florida's multiple financial institution collateral pool as required by Chapter 280, Florida Statutes.

## 2. Investments

Investments consist of amounts placed with the SBA for participation in the Florida PRIME investment pool created by Section 218.405, Florida Statutes, and those made locally. The investment pool operates under investment guidelines established by Section 215.47, Florida Statutes.

The District's investment in Florida PRIME, which the SBA indicates is a Securities and Exchange Commission Rule 2a7-like external investment pool, are similar to money market funds in which shares are owned in the fund rather than the underlying investments. This investment is reported at fair value, which is amortized cost.

Types and amounts of investments held at fiscal year end are described in a subsequent note.

## 3. Inventories and Prepaid Items

Inventories consist of expendable supplies held for consumption in the course of District operations. Inventories are stated at cost on the first-in, first-out basis (, except that United States Department of Agriculture donated foods are stated at their fair value as determined at the time of donation to the District's food service program by the Florida Department of Agriculture and Consumer Services, Bureau of Food Distribution. The costs of inventories are recorded as expenditures when used rather than purchased, while the costs of transportation inventories are recorded as expenditures at the time of purchase. Inventories are equally offset by a nonspendable fund balance which indicates they do not constitute "available spendable resources."

## 4. Capital Assets

Expenditures for capital assets acquired or constructed for general District purposes are reported in the governmental fund that financed the acquisition or construction. The capital assets so acquired are reported at cost in the government-wide statement of net position but are not reported in the governmental fund financial statements. Capital assets are defined by the District as those costing more than \$750. However, for renovations to buildings, the threshold of capitalization is \$50,000. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated assets are recorded at acquisition value at the date of donation. Internal costs incurred during the construction of capital assets are not considered material and are not capitalized as part of the cost of construction.

Capital assets are depreciated (insert "or amortized" if intangible assets are reported) using the straight-line method over the following estimated useful lives:

<b><u>Description</u></b>	<b><u>Estimated Useful Lives</u></b>
Improvements Other Than Buildings	8 - 35 years
Buildings and Fixed Equipment	10 - 50 years
Furniture, Fixtures, and Equipment	3 - 10 years
Motor Vehicles	5 - 10 years

Current year information relative to changes in capital assets is described in a subsequent note.

## **5. Pensions**

In the government-wide statement of net position, liabilities are recognized for the District's proportionate share of each pension plan's net pension liability. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Florida Retirement System (FRS) defined benefit plan and the Health Insurance Subsidy (HIS) defined benefit plan and additions to/deductions from the FRS and the HIS fiduciary net position have been determined on the same basis as they are reported by the FRS and the HIS plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms. Investments are reported at fair value.

The District's retirement plans and related amounts are described in a subsequent note.

## **6. Long-Term Liabilities**

Long-term obligations that will be financed from resources to be received in the future by governmental funds are reported as liabilities in the government-wide statement of net position.

In the governmental fund financial statements, bonds and other long-term obligations are not recognized as liabilities until due.

Changes in long-term liabilities for the current year are reported in a subsequent note.

## **7. Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of net position reports a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period( s) and so will not be recognized as an outflow of resources (expense) until then. The District has two items that qualify for reporting in this category. The deferred outflows of resources related to pensions and OPEB are discussed in subsequent notes.

In addition to liabilities, the statement of net position reports a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District has two items that qualify for reporting in this category. The deferred inflows of resources related to pensions and OPEB are discussed in subsequent notes.

## **8. Net Position Flow Assumption**

The District occasionally funds outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. To calculate the amounts to report as restricted net position and unrestricted net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are



considered to be applied. Consequently, it is the District's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

## **9. Fund Balance Flow Assumptions**

The District may fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). To calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the District's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

## **10. Fund Balance Policies**

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The District itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the District's highest level of decision-making authority. The Board is the highest level of decision-making authority for the District that can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (the adoption of another resolution) to remove or revise the limitation. The District reported no committed fund balances at June 30, 2022.

Amounts in the assigned fund balance classification are intended to be used by the District for specific purposes but do not meet the criteria to be classified as committed. The Board has by resolution 11/12-01 authorized the Superintendent, or his designee, to assign fund balance. The Board may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

## **G. Revenues and Expenditures/Expenses**

### **1. Program Revenues**

Amounts reported as program revenues include charges paid by the recipient of the goods or services offered by the program and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues

rather than program revenues. Revenues that are not classified as program revenues are presented as general revenues. The comparison of direct expenses with program revenues identifies the extent to which each governmental function or business segment is self-financing or draws from the general revenues of the District.

## **2. State Revenue Sources**

Significant revenues from State sources for current operations include the Florida Education Finance Program administered by the FDOE under the provisions of Section 1011.62, Florida Statutes. In accordance with this law, the District determines and reports the number of full-time equivalent (FTE) students and related data to the FDOE. The FDOE performs certain edit checks on the reported number of FTE and related data and calculates the allocation of funds to the District. The District is permitted to amend its original reporting during specified time periods following the date of the original reporting. The FDOE may also adjust subsequent fiscal period allocations based upon an audit of the District's compliance in determining and reporting FTE and related data. Normally, such adjustments are treated as reductions or additions of revenue in the fiscal year when the adjustments are made.

The State provides financial assistance to administer certain educational programs. SBE rules require that revenue earmarked for certain programs be expended only for the program for which the money is provided, and require that the money not expended as of the close of the fiscal year be carried forward into the following fiscal year to be expended for the same educational programs. The FDOE generally requires that these educational program revenues be accounted for in the General Fund. A portion of the fund balance of the General Fund is restricted in the governmental fund financial statements for the balance of categorical and earmarked educational program resources.

The District received an allocation from the State under the School Hardening Grant program. The District is authorized to expend these funds only upon applying for and receiving an encumbrance authorization from the FDOE. Accordingly, the District recognizes the allocation of these funds as unearned revenue until such time as an encumbrance authorization is received.

A schedule of revenue from State sources for the current year is presented in a subsequent note.

## **3. District Property Taxes**

The Board is authorized by State law to levy property taxes for district school operations, capital improvements, and debt service.

Property taxes consist of ad valorem taxes on real and personal property within the District. Property values are determined by the Wakulla County Property Appraiser, and property taxes are collected by the Wakulla County Tax Collector.

The Board adopted the 2021 tax levy on September 13, 2021. Tax bills are mailed in October and taxes are payable between November 1 of the year assessed and March 31 of the following year at discounts of up to 4 percent for early payment.

Taxes become a lien on the property on January 1 and are delinquent on April 1 of the year following the year of assessment. State law provides for enforcement of collection of personal property taxes by seizure of the property to satisfy unpaid taxes and for enforcement of collection of real property taxes by the sale of interest-bearing tax certificates to satisfy unpaid taxes. The procedures result in the collection of essentially all taxes prior to June 30 of the year following the year of assessment.

Property tax revenues are recognized in the government-wide financial statements when the Board adopts the tax levy. Property tax revenues are recognized in the governmental fund financial statements when taxes are received by the District, except that revenue is accrued for taxes collected by the Wakulla County Tax Collector at fiscal year end but not yet remitted to the District.

Millages and taxes levied for the current year are presented in a subsequent note

#### **4. Federal Revenue Sources**

The District receives Federal awards for the enhancement of various educational programs. Federal awards are generally received based on applications submitted to, and approved by, various granting agencies. For Federal awards in which a claim to these grant proceeds is based on incurring eligible expenditures, revenue is recognized to the extent that eligible expenditures have been incurred. The FDOE may require adjustments to subsequent fiscal period expenditures and related revenues based upon an audit of the District's compliance with applicable Federal awards requirements. Normally, such adjustments are treated as reductions of expenditures and related revenues in the fiscal year when the adjustments are made.

#### **5. Compensated Absences**

In the government-wide financial statements, compensated absences (i.e., paid absences for employee vacation leave and sick leave) are accrued as liabilities to the extent that it is probable that the benefits will result in termination payments. A liability for these amounts is reported in the governmental fund financial statements only if it has matured, such as for occurrences of employee resignations and retirements. The liability for compensated absences includes salary-related benefits, where applicable.

#### **6. Proprietary Fund(s) Operating and Nonoperating Revenues and Expenses**

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the proprietary fund's(s') principal ongoing operations. The principal operating revenues of the District's internal service fund(s) is(are) charges for employee health insurance premiums. Operating expenses include insurance claims and excess coverage premiums. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

## II. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

### A. Cash Deposits with Financial Institutions

**Custodial Credit Risk.** In the case of deposits, this is the risk that, in the event of the failure of a depository financial institution, the District will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. The District does not have a policy for custodial credit risk. All bank balances of the District are fully insured or collateralized as required by Chapter 280, Florida Statutes.

### B. Investments

The District's investments at June 30, 2022, are reported as follows:

Investments	Maturities	Fair Value
SBA:		
Florida PRIME (1)	26 Days	\$ 6,946,992.62

(1) These investments are reported as cash equivalents for financial statement reporting purposes.

### **Interest Rate Risk**

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses from increasing interest rates.

Florida PRIME and Dreyfus Money Market Fund use a weighted average days to maturity (WAM). A portfolio's WAM reflects the average maturity in days based on final maturity or reset date, in the case of floating rate instruments. WAM measures the sensitivity of the portfolio to interest rate changes.

For Florida PRIME, with regard to redemption gates, Section 218.409(8)(a), Florida Statutes, states, "The principal, and any part thereof, of each account constituting the trust fund is subject to payment at any time from the moneys in the trust fund. However, the executive director may, in good faith, on the occurrence of an event that has a material impact on liquidity or operations of the trust fund, for 48 hours limit contributions to or withdrawals from the trust fund to ensure that the board [State Board of Administration] can invest moneys entrusted to it in exercising its fiduciary responsibility. Such action must be immediately disclosed to all participants, the trustees, the Joint Legislative Auditing Committee, and the Investment Advisory Council. The trustees shall convene an emergency meeting as soon as practicable from the time the executive director has instituted such measures and review the necessity of those measures. If the trustees are unable to convene an emergency meeting before the expiration of the 48-hour moratorium on contributions and withdrawals, the moratorium may be extended by the executive director until the trustees are able to meet to review the necessity for the moratorium. If the trustees agree with such measures, the trustees shall vote to continue the measures for up to an additional 15 days. The trustees must convene and vote to continue any such measures before the expiration of the time limit set, but in no case may the time limit set by the trustees exceed 15 days." As of June 30, 2022, there were no redemption fees, maximum transaction

amounts, or any other requirements that serve to limit a participant's daily access to 100 percent of their account value.

## **Credit Risk**

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Section 218.415(17), Florida Statutes, limits investments to the Local Government Surplus Funds Trust Fund [Florida PRIME], or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act as provided in Section 163.01, Florida Statutes; Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency; interest-bearing time deposits or savings accounts in qualified public depositories, as defined in Section 280.02, Florida Statutes; and direct obligations of the United States Treasury. The District does not have a formal investment policy that further limits its investment choices.

The District's investment in Florida PRIME is rated AAAM by Standard & Poor's.

## **C. Changes in Capital Assets**

Changes in capital assets are presented in the following table:

	<b>Beginning Balance</b>	<b>Additions</b>	<b>Deletions</b>	<b>Ending Balance</b>
<b>GOVERNMENTAL ACTIVITIES</b>				
Capital Assets Not Being Depreciated:				
Land	\$ 3,501,421.43	\$ -	\$ -	\$ 3,501,421.43
Land Improvements	6,752.00	-	-	6,752.00
Construction in Progress	44,178.86	1,683,272.65	13,925.00	1,713,526.51
Total Capital Assets Not Being Depreciated	3,552,352.29	1,683,272.65	13,925.00	5,221,699.94
Capital Assets Being Depreciated:				
Improvements Other Than Buildings	5,734,471.67	1,056,585.21	-	6,791,056.88
Buildings and Fixed Equipment	101,920,997.42	26,664.23	-	101,947,661.65
Furniture, Fixtures, and Equipment	4,977,675.64	489,418.23	106,143.00	5,360,950.87
Motor Vehicles	5,171,277.87	91,875.00	-	5,263,152.87
Lease Assets	-	-	-	-
Audio Visual Materials and Computer Software	209,935.88	-	-	209,935.88
Total Capital Assets Being Depreciated	118,014,358.48	1,664,542.67	106,143.00	119,572,758.15
Less Accumulated Depreciation for:				
Improvements Other Than Buildings	3,318,751.32	189,935.11	-	3,508,686.43
Buildings and Fixed Equipment	31,410,266.63	1,608,252.61	-	33,018,519.24
Furniture, Fixtures, and Equipment	3,481,611.56	301,197.67	106,143.00	3,676,666.23
Motor Vehicles	3,028,983.03	241,960.59	-	3,270,943.62
Lease Assets	-	-	-	-
Audio Visual Materials and Computer Software	206,069.91	763.71	-	206,833.62
Total Accumulated Depreciation	41,445,682.45	2,342,109.69	106,143.00	43,681,649.14
Total Capital Assets Being Depreciated, Net	76,568,676.03	(677,567.02)	-	75,891,109.01
Governmental Activities Capital Assets, Net	<u>\$ 80,121,028.32</u>	<u>\$ 1,005,705.63</u>	<u>\$ 13,925.00</u>	<u>\$ 81,112,808.95</u>

Depreciation expense was charged to functions as follows:

<u>Function</u>	<u>Amount</u>
GOVERNMENTAL ACTIVITIES	
Student Transportation Services	241,960.59
Unallocated	2,100,149.10
Total Depreciation Expense – Governmental Activities	<u>\$ 2,342,109.69</u>

## **D. Retirement Plans**

### **1. FRS – Defined Benefit Pension Plans**

#### **General Information about the FRS**

The FRS was created in Chapter 121, Florida Statutes, to provide a defined benefit pension plan for participating public employees. The FRS was amended in 1998 to add the Deferred Retirement Option Program (DROP) under the defined benefit plan and amended in 2000 to provide a defined contribution plan alternative to the defined benefit plan for FRS members effective July 1, 2002. This integrated defined contribution pension plan is the FRS Investment Plan. Chapter 112, Florida Statutes, established the Retiree HIS Program, a cost-sharing multiple-employer defined benefit pension plan, to assist retired members of any State-administered retirement system in paying the costs of health insurance.

Essentially all regular employees of the District are eligible to enroll as members of the State-administered FRS. Provisions relating to the FRS are established by Chapters 121 and 122, Florida Statutes; Chapter 112, Part IV, Florida Statutes; Chapter 238, Florida Statutes; and FRS Rules, Chapter 60S, Florida Administrative Code; wherein eligibility, contributions, and benefits are defined and described in detail. Such provisions may be amended at any time by further action from the Florida Legislature. The FRS is a single retirement system administered by the Florida Department of Management Services, Division of Retirement, and consists of the two cost-sharing multiple-employer defined benefit plans and other nonintegrated programs. An annual comprehensive financial report of the FRS, which includes its financial statements, required supplementary information, actuarial report, and other relevant information, is available from the Florida Department of Management Services Web site ([www.dms.myflorida.com](http://www.dms.myflorida.com)).

The District's FRS and HIS pension expense totaled \$649,775.73 for the fiscal year ended June 30, 2022.

#### **FRS Pension Plan**

Plan Description. The FRS Pension Plan (Plan) is a cost-sharing multiple-employer defined benefit pension plan, with a DROP for eligible employees. The general classes of membership are:

- *Regular* – Members of the FRS who do not qualify for membership in the other classes.
- *Elected County Officers* – Members who hold specified elective offices in local government.

Employees enrolled in the Plan prior to July 1, 2011, vest at 6 years of creditable service and employees enrolled in the Plan on or after July 1, 2011, vest at 8 years of creditable service. All vested members, enrolled prior to July 1, 2011, are eligible for normal retirement benefits at age 62 or at any age after 30 years of service. All members enrolled in the Plan on or after July 1, 2011, once vested, are eligible for normal retirement benefits at age 65 or any time after 33 years of creditable service. Employees enrolled in the Plan may include up to 4 years of credit for military service toward creditable service. The Plan also includes an early retirement provision; however, there is a benefit reduction for each year a member retires before his or her normal retirement date. The Plan provides retirement, disability, death benefits, and annual cost-of-living adjustments to eligible participants.

The DROP, subject to provisions of Section 121.091, Florida Statutes, permits employees eligible for normal retirement under the Plan to defer receipt of monthly benefit payments while continuing employment with an FRS participating employer. An employee may participate in DROP for a period not to exceed 60 months after electing to participate, except that certain instructional personnel may participate for up to 96 months. During the period of DROP participation, deferred monthly benefits are held in the FRS Trust Fund and accrue interest. The net pension liability does not include amounts for DROP participants, as these members are considered retired and are not accruing additional pension benefits.

**Benefits Provided.** Benefits under the Plan are computed on the basis of age and/or years of service, average final compensation, and service credit. Credit for each year of service is expressed as a percentage of the average final compensation. For members initially enrolled before July 1, 2011, the average final compensation is the average of the 5 highest fiscal years' earnings; for members initially enrolled on or after July 1, 2011, the average final compensation is the average of the 8 highest fiscal years' earnings. The total percentage value of the benefit received is determined by calculating the total value of all service, which is based on the retirement class to which the member belonged when the service credit was earned. Members are eligible for in-line-of-duty or regular disability and survivors' benefits. The following table shows the percentage value for each year of service credit earned:

<u>Class, Initial Enrollment, and Retirement Age/Years of Service</u>	<u>Percent Value</u>
<b>Regular Members Initially Enrolled Before July 1, 2011</b>	
Retirement up to age 62 or up to 30 years of service	1.60
Retirement at age 63 or with 31 years of service	1.63
Retirement at age 64 or with 32 years of service	1.65
Retirement at age 65 or with 33 or more years of service	1.68
<b>Regular Members Initially Enrolled On or After July 1, 2011</b>	
Retirement up to age 65 or up to 33 years of service	1.60
Retirement at age 66 or with 34 years of service	1.63
Retirement at age 67 or with 35 years of service	1.65
Retirement at age 68 or with 36 or more years of service	1.68
<b>Elected County Officers</b>	3.00

As provided in Section 121.101, Florida Statutes, if the member was initially enrolled in the Plan before July 1, 2011, and all service credit was accrued before July 1, 2011, the annual cost-of-living adjustment is 3 percent per year. If the member was initially enrolled before July 1, 2011, and has service credit on or after July 1, 2011, there is an individually calculated cost-of-living adjustment. The annual cost-of-living adjustment is a proportion of 3 percent determined by dividing the sum of the pre-July 2011 service credit by the total service credit at retirement multiplied by 3 percent. Plan members initially enrolled on or after July 1, 2011, will not have a cost-of-living adjustment after retirement.

Contributions. The Florida Legislature establishes contribution rates for participating employers and employees. Contribution rates during the 2021-22 fiscal year were as follows:

<u>Class</u>	<u>Percent of Gross Salary</u>	
	<u>Employee</u>	<u>Employer (1)</u>
FRS, Regular	3.00	10.82
FRS, Elected County Officers	3.00	51.42
DROP – Applicable to Members from All of the Above Classes	0.00	18.34
FRS, Reemployed Retiree	(2)	(2)

(1) Employer rates include 1.66 percent for the postemployment health insurance subsidy. Also, employer rates, other than for DROP participants, include 0.06 percent for administrative costs of the Investment Plan.

(2) Contribution rates are dependent upon retirement class in which reemployed.

The District's contributions to the Plan totaled \$2,441,037 for the fiscal year ended June 30, 2022.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. At June 30, 2022, the District reported a liability of \$4,390,229 for its proportionate share of the Plan's net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension



liability was determined by an actuarial valuation as of July 1, 2021. The District's proportionate share of the net pension liability was based on the District's 2020-21 fiscal year contributions relative to the total 2020-21 fiscal year contributions of all participating members. At June 30, 2021, the District's proportionate share was .00058118988 percent, which was an increase of .00006684855 from its proportionate share measured as of June 30, 2020.

For the fiscal year ended June 30, 2022, the District recognized a Plan pension expense of \$15,806. In addition, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<u>Description</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences Between Expected and Actual Experience	\$ 752,492.00	\$ -
Change of Assumptions	3,004,012.00	-
Net Difference Between Projected and Actual Earnings on FRS Pension Plan Investments	-	15,316,405.00
Changes in Proportion and Differences Between District FRS Contributions and Proportionate Share of Contributions	1,722,850.00	719,157.00
District FRS Contributions Subsequent to the Measurement Date	2,441,037.00	-
<b>Total</b>	<b>\$ 7,920,391.00</b>	<b>\$ 16,035,562.00</b>

The deferred outflows of resources related to pensions resulting from District contributions to the Plan subsequent to the measurement date, totaling \$2,441,037, will be recognized as a reduction of the net pension liability in the fiscal year ending June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Fiscal Year Ending June 30</u>	<u>Amount</u>
2023	\$ (1,942,798)
2024	(2,202,455)
2025	(2,943,214)
2026	(3,749,301)
2027	281,560
<b>Total</b>	<b>\$ (10,556,208)</b>

Actuarial Assumptions. The total pension liability in the July 1, 2021, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.40 percent
Salary Increases	3.25 percent, average, including inflation
Investment Rate of Return	6.80 percent, net of pension plan investment expense, including inflation

Mortality rates were based on the PUB-2010 base table, projected generationally with Scale MP-2018.

The actuarial assumptions used in the July 1, 2021, valuation were based on the results of an actuarial experience study for the period July 1, 2013, through June 30, 2018.

The long-term expected rate of return on pension plan investments was not based on historical returns, but instead is based on a forward-looking capital market economic model. The allocation policy's description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions and includes an adjustment for the inflation assumption. The target allocation and best estimates of arithmetic and geometric real rates of return for each major asset class are summarized in the following table:

<b><u>Asset Class</u></b>	<b><u>Target Allocation (1)</u></b>	<b><u>Annual Arithmetic Return</u></b>	<b><u>Compound Annual (Geometric) Return</u></b>	<b><u>Standard Deviation</u></b>
Cash	1.0%	2.1%	2.1%	1.1%
Fixed Income	20.0%	3.8%	3.7%	3.3%
Global Equity	54.2%	8.2%	6.7%	17.8%
Real Estate (Property)	10.3%	7.1%	6.2%	13.8%
Private Equity	10.8%	11.7%	8.5%	26.4%
Strategic Investments	3.7%	5.7%	5.4%	8.4%
<b>Total</b>	<b>100%</b>			
Assumed inflation - Mean			2.4%	1.2%

(1) As outlined in the Plan's investment policy.

**Discount Rate.** The discount rate used to measure the total pension liability was 6.8 percent. The Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the total pension liability is equal to the long-term expected rate of return.

**Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate.** The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 6.8 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (5.8 percent) or 1 percentage point higher (7.8 percent) than the current rate:

	<b><u>1% Decrease (5.8%)</u></b>	<b><u>Current Discount Rate (6.8%)</u></b>	<b><u>1% Increase (7.8%)</u></b>
District's Proportionate Share of the Net Pension Liability	\$ 19,633,398	\$ 4,390,229	\$ (8,351,351)

**Pension Plan Fiduciary Net Position.** Detailed information about the Plan's fiduciary net position is available in the separately issued FRS Pension Plan and Other State Administered Systems Annual Comprehensive Financial Report.

## **HIS Pension Plan**

**Plan Description.** The HIS Pension Plan (HIS Plan) is a cost-sharing multiple-employer defined benefit pension plan established under Section 112.363, Florida Statutes, and may be amended by the Florida Legislature at any time. The benefit is a monthly payment to assist retirees of State-administered retirement systems in paying their health insurance costs and is administered by the Florida Department of Management Services, Division of Retirement.

**Benefits Provided.** For the fiscal year ended June 30, 2022, eligible retirees and beneficiaries received a monthly HIS payment of \$5 for each year of creditable service completed at the time of retirement, with a minimum HIS payment of \$30 and a maximum HIS payment of \$150 per month, pursuant to Section 112.363, Florida Statutes. To be eligible to receive a HIS Plan benefit, a retiree under a State-administered retirement system must provide proof of health insurance coverage, which may include Federal Medicare.

**Contributions.** The HIS Plan is funded by required contributions from FRS participating employers as set by the Florida Legislature. Employer contributions are a percentage of gross compensation for all active FRS members. For the fiscal year ended June 30, 2022, the contribution rate was 1.66 percent of payroll pursuant to Section 112.363, Florida Statutes. The District contributed 100 percent of its statutorily required contributions for the current and preceding 3 years. HIS Plan contributions are deposited in a separate trust fund from which payments are authorized. HIS Plan benefits are not guaranteed and are subject to annual legislative appropriation. In the event the legislative appropriation or available funds fail to provide full subsidy benefits to all participants, benefits may be reduced or canceled.

The District's contributions to the HIS Plan totaled \$459,875 for the fiscal year ended June 30, 2022.

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions.** At June 30, 2022, the District reported a net pension liability of \$9,270,448 for its proportionate share of the HIS Plan's net pension liability. The current portion of the net pension liability is the District's proportionate share of benefit payments expected to be paid within 1 year, net of the District's proportionate share of the HIS Plan's fiduciary net position available to pay that amount. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2020, and update procedures were used to determine the net pension liability as of June 30, 2021. The District's proportionate share of the net pension liability was based on the District's 2020-21 fiscal year contributions relative to the total 2020-21 fiscal year contributions of all participating members. At June 30, 2021, the District's proportionate share was .00075575306 percent, which was an increase of .00003371250 from its proportionate share measured as of June 30, 2020.

For the fiscal year ended June 30, 2022, the District recognized the HIS Plan pension expense of \$633,970. In addition, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<b>Description</b>	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences Between Expected and Actual Experience	\$ 310,213.00	\$ 3,883.00
Change of Assumptions	728,450.00	381,966.00
Net Difference Between Projected and Actual Earnings on HIS Pension Plan Investments	9,664.00	-
Changes in Proportion and Differences Between District HIS Contributions and Proportionate Share of Contributions	324,665.00	341,204.00
District HIS Contributions Subsequent to the Measurement Date	459,875.00	-
<b>Total</b>	<b>\$ 1,832,867.00</b>	<b>\$ 727,053.00</b>

The deferred outflows of resources related to pensions resulting from District contributions to the HIS Plan subsequent to the measurement date, totaling \$459,875, will be recognized as a reduction of the net pension liability in the fiscal year ending June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<b>Fiscal Year Ending June 30</b>	<b>Amount</b>
2023	\$ (41,325)
2024	(27,318)
2025	151
2026	4,638
2027	28,663
Thereafter	18,651
<b>Total</b>	<b>\$ (16,539)</b>

**Actuarial Assumptions.** The total pension liability in the July 1, 2020, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.40 percent
Salary Increases	3.25 percent, average, including inflation
Municipal Bond Rate	2.16 percent

Mortality rates were based on the PUB-2010 base table, projected generationally with Scale MP-2018.

While an experience study had not been completed for the HIS Plan, the actuarial assumptions that determined the total pension liability for the HIS Plan were based on certain results of the most recent experience study for the FRS Plan.

**Discount Rate.** The discount rate used to measure the total pension liability was 2.16 percent. In general, the discount rate for calculating the total pension liability is equal to the single rate equivalent to discounting at the long-term expected rate of return for benefit payments prior to the projected depletion date. Because the HIS benefit is essentially funded on a pay-as-you-go basis, the depletion date is considered to be immediate, and the single equivalent discount rate is equal to the municipal bond rate selected by the HIS Plan sponsor. The Bond Buyer General Obligation 20-Bond Municipal Bond Index was adopted as the applicable municipal bond index. The discount rate changed from 2.21 percent to 2.16 percent.

**Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate.** The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 2.16 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (1.16 percent) or 1 percentage point higher (3.16 percent) than the current rate:

	1% Decrease (1.16%)	Current Discount Rate (2.16%)	1% Increase (3.16%)
District's Proportionate Share of the Net Pension Liability	\$ 10,717,535	\$ 9,270,448	\$ 8,084,883

**Pension Plan Fiduciary Net Position.** Detailed information about the HIS Plan's fiduciary net position is available in the separately issued FRS Pension Plan and Other State Administered Systems Annual Comprehensive Financial Report.

## 2. FRS – Defined Contribution Pension Plan

The SBA administers the defined contribution plan officially titled the FRS Investment Plan (Investment Plan). The Investment Plan is reported in the SBA's annual financial statements and in the State's Annual Comprehensive Financial Report.

As provided in Section 121.4501, Florida Statutes, eligible FRS members may elect to participate in the Investment Plan in lieu of the FRS defined benefit plan. District employees participating in DROP are not eligible to participate in the Investment Plan. Employer and employee contributions, including amounts contributed to individual member's accounts, are defined by law, but the ultimate benefit depends in part on the performance of investment funds. Retirement benefits are based upon the value of the member's account upon retirement. Benefit terms, including contribution requirements, for the Investment Plan are established and may be amended by the Florida Legislature. The Investment Plan is funded with the same employer and employee contribution rates that are based on salary and membership class (Regular, Elected County Officers, etc.), as the FRS defined benefit plan. Contributions are directed to individual member accounts and the individual members allocate contributions and account balances among various approved investment choices. Costs of administering the Investment Plan, including the FRS Financial Guidance Program, are funded through an employer contribution of 0.06 percent of

payroll and by forfeited benefits of Investment Plan members. Allocations to the Investment Plan member accounts during the 2021-22 fiscal year were as follows:

<u>Class</u>	<u>Percent of Gross Compensation</u>
FRS, Regular	6.30
FRS, Elected County Officers	11.34
FRS, Senior Management Service	7.67

For all membership classes, employees are immediately vested in their own contributions and are vested after 1 year of service for employer contributions and investment earnings, regardless of membership class. If an accumulated benefit obligation for service credit originally earned under the FRS Pension Plan is transferred to the Investment Plan, the member must have the years of service required for FRS Pension Plan vesting (including the service credit represented by the transferred funds) to be vested for these funds and the earnings on the funds. Nonvested employer contributions are placed in a suspense account for up to 5 years. If the employee returns to FRS-covered employment within the 5-year period, the employee will regain control over their account. If the employee does not return within the 5-year period, the employee will forfeit the accumulated account balance. For the fiscal year ended June 30, 2022, the information for the amount of forfeitures was unavailable from the SBA; however, management believes that these amounts, if any, would be immaterial to the District.

After termination and applying to receive benefits, the member may rollover vested funds to another qualified plan, structure a periodic payment under the Investment Plan, receive a lump-sum distribution, leave the funds invested for future distribution, or any combination of these options. Disability coverage is provided in which the member may either transfer the account balance to the FRS Pension Plan when approved for disability retirement to receive guaranteed lifetime monthly benefits under the FRS Pension Plan or remain in the Investment Plan and rely upon that account balance for retirement income.

The District's Investment Plan pension expense totaled \$569,649.54 for the fiscal year ended June 30, 2022.

## **E. Other Postemployment Benefit Obligations**

Plan Description. The Other Postemployment Benefits Plan (OPEB Plan) is a single-employer defined benefit plan administered by the District that provides OPEB for all employees who satisfy the District's retirement eligibility provisions. Pursuant to Section 112.0801, Florida Statutes, former employees who retire from the District are eligible to participate in the District's health and hospitalization plan for medical, prescription drug, dental, and vision coverage. Retirees and their eligible dependents shall be offered the same health and hospitalization insurance coverage as is offered to active employees at a premium cost of no more than the premium cost applicable to active

employees. The District subsidizes the premium rates paid by retirees by allowing them to participate in the OPEB Plan at reduced or blended group (implicitly subsidized) premium rates for both active and retired employees. These rates provide an implicit subsidy for retirees because retiree healthcare costs are generally greater than active employee healthcare costs. The OPEB Plan contribution requirements and benefit terms of the District and the OPEB Plan members are established and may be amended through recommendations of the Insurance Committee and action from the Board. No assets are accumulated in a trust that meet the criteria in paragraph 4 of GASB Statement No. 75.

**Benefits Provided.** The OPEB Plan provides healthcare and life insurance benefits for retirees and their dependents. The OPEB Plan only provides an implicit subsidy as described above.

**Employees Covered by Benefit Terms.** At June 30, 2021, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries Currently Receiving Benefits	248
Active Employees	<u>747</u>
Total	<u>995</u>

**Total OPEB Liability.** The District's total OPEB liability of \$4,421,921 was measured as of June 30, 2021, and was determined by an actuarial valuation as of June 30, 2021.

**Actuarial Assumptions and Other Inputs.** The total OPEB liability was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.25 percent
Salary Increases	3.4 – 7.8 percent, average, including inflation
Discount Rate	1.92 percent
Healthcare Cost Trend Rates	Starting at 2 percent for 2020 (based on actual premium increase for 2020), followed by 6.25 percent for 2021 and then gradually decreasing according to Getzen Model to an ultimate trend rate of 3.99 percent for 2040.
Aging Factors	Based on the 2013 SOA Study "Health Care Costs – From Birth to Death."
Expenses	Administrative expenses are included in the per capita health costs.

The discount rate was based on the daily rate of Fidelity's 20-Year Municipal General Obligation AA Index closest to but not later than the measurement date.

Demographic assumptions employed in the actuarial valuation were the same as those employed in the July 1, 2021, actuarial valuation of the FRS Defined Benefit Pension Plan. These demographic assumptions were developed by FRS from an actuarial experience study, and therefore are appropriate for use in the OPEB Plan actuarial valuation. These include assumed rates of future termination, mortality, disability, and retirement. In addition, salary increase assumptions (for

development of the pattern of the normal cost increases) were the same as those used in the July 1, 2021, actuarial valuation of the FRS Defined Benefit Pension Plan. Assumptions used in valuation of benefits for participants of the FRS Investment Plan are the same as for similarly situated participants of the FRS Defined Benefit Pension Plan.

**Changes in the Total OPEB Liability.**

	<u><b>Amount</b></u>
Balance at June 30, 2021	\$ 3,997,127.00
Changes for the year:	
Service Cost	130,761.00
Interest	99,500.00
Changes of Benefit Terms	-
Differences Between Expected and Actual Experience	-
Changes of Assumptions or Other Inputs	327,865.00
Benefit Payments	(133,332.00)
Net Changes	<u>424,794.00</u>
Balance at June 30, 2022	<u><u>\$ 4,421,921.00</u></u>

The changes of assumptions or other inputs was based on the following:

- The discount rate increased/decreased from 2.45 to 1.92.
- The medical claims costs and premiums were updated based on actual claims experience and premium information provided for the valuation.
- The health coverage acceptance assumption was unchanged at 2.25 percent.

**Sensitivity of the Total OPEB Liability to Changes in the Discount Rate.** The following table presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (0.92 percent) or 1 percentage point higher (2.92 percent) than the current rate:

	<u><b>1% Decrease 0.92%</b></u>	<u><b>Current Discount Rate 1.92%</b></u>	<u><b>1% Increase 2.92%</b></u>
Total OPEB Liability	\$ 5,156,220	\$ 4,421,921	\$ 3,833,601

**Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates.** The following table presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower (1 percent decreasing to 2.99 percent) or 1 percentage point higher (3 percent decreasing to 4.99 percent) than the current healthcare cost trend rates:

	<u><b>1% Decrease</b></u>	<u><b>Healthcare Cost Trend Rates</b></u>	<u><b>1% Increase</b></u>
Total OPEB Liability	\$ 4,244,465	\$ 4,421,921	\$ 4,632,448



**OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB.** For the fiscal year ended June 30, 2022, the District recognized OPEB expense of \$249,962. At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

<u>Description</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences Between Expected and Actual Experience	\$ 11,434.00	\$ 161,897.00
Changes of Assumptions or Other Inputs	552,741.00	122,167.00
Benefits Paid Subsequent to the Measurement Date	135,638.00	-
<b>Total</b>	<u>\$ 699,813.00</u>	<u>\$ 284,064.00</u>

The deferred outflows of resources related to OPEB resulting from benefits paid subsequent to the measurement date, totaling \$135,638, will be recognized as a reduction of the total OPEB liability in the fiscal year ending June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Fiscal Year Ending June 30</u>	<u>Amount</u>
2023	\$ 19,701
2024	19,701
2025	19,701
2026	41,258
2027	51,276
Thereafter	128,474
<b>Total</b>	<u>\$ 280,111</u>

## **F. Construction and Other Significant Commitments**

**Construction Contracts.** The following is a schedule of major construction contract commitments at June 30, 2022:

<u>Project</u>	<u>Contract Amount</u>	<u>Completed to Date</u>	<u>Balance Committed</u>
Old Bus Garage Renovation to Vo-Tech Center	\$ 1,691,691.60	\$ 1,683,272.65	\$ 8,418.95
<b>Total</b>	<u>\$ 1,691,691.60</u>	<u>\$ 1,683,272.65</u>	<u>\$ 8,418.95</u>

**Encumbrances.** Appropriations in governmental funds are encumbered upon issuance of purchase orders for goods and services. Even though appropriations lapse at the end of the fiscal year, unfilled purchase orders of the current year are carried forward and the next fiscal year's appropriations are likewise encumbered.

The following is a schedule of encumbrances at June 30, 2022:

Major Funds					
General	Special Revenue - Food Service	Capital Projects - Local Capital Improvement	Capital Projects - Other	Nonmajor Governmental Funds	Total Governmental Funds
\$ 93,309.86	\$ 47,960.00	\$ 118,269.28	\$ 39,151.87	\$ -	\$ 298,691.01

## G. Risk Management Programs

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. . The Wakulla County District School Board is a member of the Panhandle Area Educational Consortium - Risk Management Consortium under which several district school boards have established a combined limited self-insurance program for property protection, general liability, automobile liability, workers' compensation, money and securities, employee fidelity and faithful performance, boiler and machinery, and other coverage deemed necessary by the members of the Consortium. Section 1001.42(12)(k), Florida Statutes, provides the authority for the District to enter into such a risk management program. The Consortium is self-sustaining through member assessments (premiums), and purchases coverage through commercial companies for claims in excess of specified amounts. The Board of Directors for the Consortium is composed of superintendents of all participating districts. The Washington County District School Board serves as fiscal agent for the Consortium.

Employee group life and health insurance coverage are being provided through purchased commercial insurance with minimum deductibles for each line of coverage.

Settled claims resulting from these risks have not exceeded commercial coverage in any of the past three fiscal years.

## H. Long-Term Liabilities

### 1. Note(s) Payable

Note(s) payable from direct borrowings at June 30, 2022, are as follows:

<u>Note Description</u>	<u>Amount Outstanding</u>	<u>Interest Rate(s) (Percent)</u>	<u>Annual Maturity To</u>
Section 1011.14, Florida Statutes, Note(s): School Bus Note	\$ 360,000.00	2.75	2024

The District entered into a financing arrangement under the provisions of Section 1011.14, Florida Statutes, which authorizes district school boards to create obligations for a period of 1 year, in anticipation of budgeted revenues accruing on a current basis, without pledging the credit of the District or requiring future levy of taxes for certain purposes. These obligations may be extended from year to year, with the consent of the lender, for a period not to exceed 4 years, for a total of 5 years, including the initial year of the note(s). These obligations

were undertaken to purchase 9 school buses. The note contains a provision that in an event of default, outstanding amounts become immediately due if the District is unable to make payment.

Amounts payable for the planned extended repayment of the Section 1011.14, Florida Statutes, note(s) are as follows:

<u>Fiscal Year Ending June 30</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>
2023	\$ 190,037.50	\$ 180,000.00	\$ 10,037.50
2024	185,018.75	180,000.00	5,018.75
<b>Total</b>	<b>\$ 375,056.25</b>	<b>\$ 360,000.00</b>	<b>\$ 15,056.25</b>

## 2. Lease-Purchase Payable

A synthetic turf field installed at Wakulla High School with an asset balance of \$992,124.21 is being acquired and partially funded with \$418,300.07 of financing under a lease-purchase agreement. Future minimum installment-purchase payments and the present value of the minimum installment-purchase payments as of June 30 are as follows:

<u>Fiscal Year Ending June 30</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>
2023	\$ 70,199.00	\$ 52,884.04	\$ 17,314.96
2024	\$ 70,199.00	55,440.31	14,758.69
2025	\$ 70,199.00	58,120.15	12,078.85
2026	\$ 70,199.00	60,929.52	9,269.48
2027	\$ 70,199.00	63,874.69	6,324.31
2028	\$ 70,199.00	66,962.23	3,236.77
<b>Total</b>	<b>\$ 421,194.00</b>	<b>\$ 358,210.94</b>	<b>\$ 62,983.06</b>

The calculated interest rate is 4.8 percent.

## 3. Changes in Long-Term Liabilities

The following is a summary of changes in long-term liabilities:

<u>Description</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>Ending Balance</u>	<u>Due In One Year</u>
<b>GOVERNMENTAL ACTIVITIES</b>					
Notes Payable	\$ 540,000.00	\$ -	\$ 180,000.00	\$ 360,000.00	\$ 180,000.00
Lease-Purchase Payable	-	418,300.07	60,089.13	358,210.94	52,884.04
Compensated Absences Payable	2,929,169.77	608,393.00	314,504.18	3,223,058.59	125,049.85
Net Pension Liability	31,108,309.00	9,505,029.93	26,952,663.80	13,660,675.13	46,662.48
Total OPEB Liability	3,997,127.00	558,126.00	133,332.00	4,421,921.00	135,638.00
<b>Total Governmental Activities</b>	<b>\$ 38,574,605.77</b>	<b>\$ 11,089,849.00</b>	<b>\$ 27,640,589.11</b>	<b>\$ 22,023,865.66</b>	<b>\$ 540,234.37</b>

For the governmental activities, compensated absences, pensions, and other postemployment benefits are generally liquidated with resources of the General Fund.

## I. Fund Balance Reporting

In addition to committed and assigned fund balance categories discussed in Note I.G.10., fund balances may be classified as follows:

- **Nonspendable Fund Balance**. Nonspendable fund balance is the net current financial resources that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact. Generally, not in spendable form means that an item is not expected to be converted to cash.
- **Restricted Fund Balance**. Restricted fund balance is the portion of fund balance on which constraints have been placed by creditors, grantors, contributors, laws or regulations of other governments, constitutional provisions, or enabling legislation. Restricted fund balance places the most binding level of constraint on the use of fund balance.
- **Unassigned Fund Balance**. The unassigned fund balance is the portion of fund balance that is the residual classification for the General Fund. This balance represents amounts that have not been assigned to other funds and that have not been restricted, committed, or assigned for specific purposes.

## J. Interfund Receivables and Payables

The following is a summary of interfund receivables and payables reported in the fund financial statements:

Funds	Interfund	
	Receivables	Payables
Major:		
General	\$ 294,392.34	\$ -
Special Revenue:		
Food Service	-	118.00
Federal Education Stabilization	-	87,270.13
Capital Projects:		
Local Capital Improvement	867,800.14	
Other	-	949,500.19
Enterprise:		
Insurance Consortium	-	-
Nonmajor Governmental	-	125,304.16
<b>Total</b>	<b>\$ 1,162,192.48</b>	<b>\$ 1,162,192.48</b>

The interfund receivables and payables represent temporary loans between funds to cover expenditures incurred prior to reimbursement from outside parties. All balances are expected to be repaid within 1 year.

## K. Revenues

### 1. Schedule of State Revenue Sources

The following is a schedule of the District's State revenue sources for the 2021-22 fiscal year:

<b>Source</b>	<b>Amount</b>
Florida Education Finance Program	\$ 26,237,287.00
Categorical Educational Program - Class Size Reduction	4,845,459.00
Sales Tax Distribution	247,250.00
Voluntary Prekindergarten Program	243,639.25
Motor Vehicle License Tax (Capital Outlay and Debt Service)	199,037.88
Charter School Capital Outlay	103,927.00
Workforce Development Program	89,546.00
Miscellaneous	145,934.17
<b>Total</b>	<b>\$ 32,112,080.30</b>

Accounting policies relating to certain State revenue sources are described in Note I.H.2.

## 2. Property Taxes

The following is a summary of millages and taxes levied on the 2021 tax roll for the 2021-22 fiscal year:

	<b>Millages</b>	<b>Taxes Levied</b>
<b>General Fund</b>		
Nonvoted School Tax:		
Required Local Effort	3.624	\$ 6,286,709
Basic Discretionary Local Effort	0.748	1,297,588.00
<b>Capital Projects - Local Capital Improvement Fund</b>		
Nonvoted Tax:		
Local Capital Improvements	1.500	2,602,115.00
<b>Total</b>	<b>5.872</b>	<b>\$ 10,186,411.84</b>

## L. Interfund Transfers

The following is a summary of interfund transfers reported in the fund financial statements:

<b>Funds</b>	<b>Interfund</b>	
	<b>Transfers In</b>	<b>Transfers Out</b>
Major:		
General	\$ 1,311,556.74	\$ -
Capital Projects:		
Local Capital Improvement	-	1,131,792.74
Other	-	179,764.00
<b>Total</b>	<b>\$ 1,311,556.74</b>	<b>\$ 1,311,556.74</b>

## III. CONSORTIUMS

The District is a member of, and the fiscal agent for, the Small School District Council Consortium. The Consortium is an association of small school districts organized to hire a consultant to collect, interpret,

and disseminate information regarding educational matters affecting the member districts, as well as consult and communicate as directed to change, influence, and improve the conditions in the affected districts. The District is not the predominant participant in the consortium and, therefore, has established an enterprise fund to account for the Consortium's resources and operations.

**Schedule of Changes in the District's  
Total OPEB Liability and Related Ratios**

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
<b>Total OPEB Liability</b>					
Service Cost	\$ 130,761	\$ 132,651	\$ 112,699	\$ 112,090	\$ 125,909
Interest	99,500	126,078	135,361	128,899	113,430
Changes of Benefit Terms					
Differences Between Expected and Actual Experience		(205,069)		21,830	
Changes of Assumptions or Other Inputs	327,865	135,564	200,086	39,190	(301,822)
Benefit Payments	<u>(133,332)</u>	<u>(174,991)</u>	<u>(183,593)</u>	<u>(184,666)</u>	<u>(190,401)</u>
<b>Net Change in Total OPEB Liability</b>	<u>424,794</u>	<u>14,233</u>	<u>264,553</u>	<u>117,343</u>	<u>(252,884)</u>
Total OPEB Liability - Beginning	<u>3,997,127</u>	<u>3,982,894</u>	<u>3,718,341</u>	<u>3,600,998</u>	<u>3,853,882</u>
<b>Total OPEB Liability - Ending</b>	<u><u>\$ 4,421,921</u></u>	<u><u>\$ 3,997,127</u></u>	<u><u>\$ 3,982,894</u></u>	<u><u>\$ 3,718,341</u></u>	<u><u>\$ 3,600,998</u></u>
Covered-Employee Payroll	\$ #####	\$ #####	\$ #####	\$ #####	\$ #####
<b>Total OPEB Liability as a Percentage of Covered-Employee Payroll</b>	16.32%	15.19%	14.53%	13.98%	15.65%

**Schedule of the District's Proportionate Share  
of the Net Pension Liability –  
Florida Retirement System Pension Plan (1)**

<b>Fiscal Year Ending June 30</b>	<b>District's Proportion of the FRS Net Pension Liability</b>	<b>District's Proportionate Share of the FRS Net Pension Liability</b>	<b>District's Covered Payroll</b>	<b>Proportionate Share of the FRS Net Pension Liability as a Percentage of its Covered Payroll</b>	<b>FRS Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</b>
2013	0.060004810%	\$ 10,329,498	\$ 22,357,495	46.20%	88.54%
2014	0.064985936%	\$ 3,965,098	\$ 23,224,220	17.07%	96.09%
2015	0.064085514%	\$ 8,277,503	\$ 24,149,326	34.28%	92.00%
2016	0.058839349%	\$ 14,856,982	\$ 24,055,414	61.76%	84.88%
2017	0.056614803%	\$ 16,746,279	\$ 24,163,106	69.31%	83.89%
2018	0.056113573%	\$ 16,901,699	\$ 24,810,427	68.12%	84.26%
2019	0.052463951%	\$ 18,067,856	\$ 24,687,270	73.19%	82.61%
2020	0.051434133%	\$ 22,292,311	\$ 25,059,979	88.96%	78.85%
2021	0.058118988%	\$ 4,390,227	\$ 26,758,809	16.41%	96.40%

(1) The amounts presented for each fiscal year were determined as of June 30.

**Schedule of District Contributions –  
Florida Retirement System Pension Plan (1)**

<b>Fiscal Year Ending June 30</b>	<b>Contractually Required FRS Contribution</b>	<b>in Relation to the Contractually Required Contribution</b>	<b>FRS Contribution Deficiency (Excess)</b>	<b>District's Covered Payroll</b>	<b>FRS Contributions as a Percentage of Covered Payroll</b>
2014	\$ 1,423,468	\$ (1,423,468)	\$ -	\$ 23,224,220	6.13%
2015	1,562,459	(1,562,459)	-	24,149,326	6.47%
2016	1,434,891	(1,434,891)	-	24,055,414	5.96%
2017	1,473,823	(1,473,823)	-	24,163,016	6.10%
2018	1,599,192	(1,599,192)	-	24,810,427	6.45%
2019	1,626,761	(1,626,761)	-	24,687,270	6.59%
2020	1,708,928	(1,708,928)	-	25,059,979	6.82%
2021	2,214,082	(2,214,082)	-	26,758,809	8.27%
2022	2,441,037	(2,441,037)	-	27,714,416	8.81%

(1) The amounts presented for each fiscal year were determined as of June 30.

**Schedule of the District's Proportionate Share  
of the Net Pension Liability –  
Health Insurance Subsidy Pension Plan (1)**

<b>Fiscal Year Ending June 30</b>	<b>District's Proportion of the HIS Net Pension Liability</b>	<b>District's Proportionate Share of the HIS Net Pension Liability</b>	<b>District's Covered Payroll</b>	<b>Proportionate Share of the HIS Net Pension Liability as a Percentage of its Covered Payroll</b>	<b>HIS Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</b>
2013	0.076962461%	\$ 6,700,594	\$ 22,357,945	29.97%	1.78%
2014	0.078160280%	7,308,177	23,224,220	31.47%	0.99%
2015	0.079600313%	8,117,980	24,149,326	33.62%	0.50%
2016	0.077912301%	9,080,356	24,055,414	37.75%	0.97%
2017	0.075803986%	8,105,313	24,163,106	33.54%	1.64%
2018	0.075917693%	8,035,214	24,810,427	32.39%	2.15%
2019	0.073805957%	8,258,148	24,687,270	33.45%	2.63%
2020	0.072204056%	8,815,998	25,059,979	35.18%	3.00%
2021	0.075575306%	9,270,448	27,714,416	33.45%	3.56%

(1) The amounts presented for each fiscal year were determined as of June 30.

**Schedule of District Contributions –  
Health Insurance Subsidy Pension Plan (1)**

<b>Fiscal Year Ending June 30</b>	<b>Contractually Required HIS Contribution</b>	<b>HIS Contributions in Relation to the Contractually Required Contribution</b>	<b>HIS Contribution Deficiency (Excess)</b>	<b>District's Covered Payroll</b>	<b>HIS Contributions as a Percentage of Covered Payroll</b>
2014	\$ 267,151	\$ (267,151)	\$ -	\$ 23,224,220	1.15%
2015	304,282	(304,282)	-	24,149,326	1.26%
2016	399,350	(399,350)	-	24,055,414	1.66%
2017	401,177	(401,177)	-	24,163,016	1.66%
2018	411,704	(411,704)	-	24,810,427	1.66%
2019	409,837	(409,837)	-	24,687,270	1.66%
2020	416,078	(416,078)	-	25,059,579	1.66%
2021	444,232	(444,232)	-	26,758,809	1.66%
2022	459,875	(459,875)	-	27,714,635	1.66%

(1) The amounts presented for each fiscal year were determined as of June 30.

**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

**1. Budgetary Basis of Accounting**

The Board follows procedures established by State law and State Board of Education (SBE) rules in establishing budget balances for governmental funds, as described below:



- Budgets are prepared, public hearings are held, and original budgets are adopted annually for all governmental fund types in accordance with procedures and time intervals prescribed by State law and SBE rules.
- Appropriations are controlled at the object level (e.g., salaries, purchased services, and capital outlay) within each activity (e.g., instruction, student transportation services, and school administration) and may be amended by resolution at any Board meeting prior to the due date for the annual financial report.
- Budgets are prepared using the same modified accrual basis as is used to account for governmental funds. (A description of any differences in the basis of accounting used to prepare the budgets should be included, if applicable. For example: "except that no budget appropriation is made for leases in the year of inception.")
- Budgetary information is integrated into the accounting system and, to facilitate budget control, budget balances are encumbered when purchase orders are issued. Appropriations lapse at fiscal year end and encumbrances outstanding are honored from the subsequent year's appropriations.

## **2. Schedule of Changes in the District's Total Other Postemployment Benefits Liability and Related Ratios**

No assets are accumulated in a trust that meet the criteria in paragraph 4 of GASB Statement No. 75 to pay related benefits. The June 30, 2022, total OPEB liability increased from the prior fiscal year as a result of changes to assumptions as discussed below:

- The discount rate was changed from 2.45 percent as of the beginning of the measurement period to 1.92 percent as of June 30, 2021.
- The medical claims cost and premiums were updated based on actual premium information provided for the valuation.

## **3. Schedule of Net Pension Liability and Schedule of Contributions – Florida Retirement System Pension Plan**

*Changes of Assumptions.* In 2021, the maximum amortization period was decreased to 20 years for all current and future amortization bases.

## **4. Schedule of Net Pension Liability and Schedule of Contributions – Health Insurance Subsidy Pension Plan**

*Changes of Assumptions.* In 2021, the municipal bond rate used to determine total pension liability was decreased from 2.21 percent to 2.16 percent.

**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, 2022**

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
<b>REVENUES</b>					
Federal Direct	3100	75,000.00	75,000.00	72,904.44	(2,095.56)
Federal Through State and Local	3200	351,356.30	351,356.00	345,052.50	(6,303.50)
State Sources	3300	32,003,274.70	31,746,929.70	31,510,343.86	(236,585.84)
<i>Local Sources:</i>					
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	7,237,605.00	7,237,605.00	7,300,174.21	62,569.21
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 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			0.00	0.00
Impact Fees	3496			0.00	0.00
Other Local Revenue		291,000.00	322,000.00	970,995.39	648,995.39
Total Local Sources	3400	7,528,605.00	7,559,605.00	8,271,169.60	711,564.60
<b>Total Revenues</b>		39,958,236.00	39,732,890.70	40,199,470.40	466,579.70
<b>EXPENDITURES</b>					
<i>Current:</i>					
Instruction	5000	24,837,906.35	24,317,365.79	23,227,160.46	1,090,205.33
Student Support Services	6100	3,077,786.20	2,169,829.09	2,085,252.57	84,576.52
Instructional Media Services	6200	557,119.05	695,829.77	521,853.75	173,976.02
Instruction and Curriculum Development Services	6300	568,791.61	468,200.52	458,945.73	9,254.79
Instructional Staff Training Services	6400	115,910.31	215,382.21	211,103.90	4,278.31
Instruction-Related Technology	6500	308,096.80	324,635.80	306,310.24	18,325.56
Board	7100	494,922.39	517,916.71	513,331.48	4,585.23
General Administration	7200	291,401.74	306,293.20	283,211.62	23,081.58
School Administration	7300	2,755,642.26	3,070,524.62	3,059,892.93	10,631.69
Facilities Acquisition and Construction	7410	253,471.79	277,986.19	260,969.60	17,016.59
Fiscal Services	7500	507,157.93	483,292.45	481,404.98	1,887.47
Food Services	7600	750.00	1,750.00	795.50	954.50
Central Services	7700	730,069.92	908,810.33	901,777.78	7,032.55
Student Transportation Services	7800	2,823,127.20	3,034,217.83	2,979,551.81	54,666.02
Operation of Plant	7900	4,206,596.54	5,243,024.82	5,225,862.24	17,162.58
Maintenance of Plant	8100	1,371,946.05	1,239,062.16	1,158,938.39	80,123.77
Administrative Technology Services	8200	558,245.23	549,911.03	513,018.40	36,892.63
Community Services	9100	6,675.00	14,675.00	13,775.12	899.88
<i>Debt Service: (Function 9200)</i>					
Redemption of Principal	710			0.00	0.00
Interest	720			0.00	0.00
Due and Fees	730			0.00	0.00
Other Debt Service	791			0.00	0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420		49,736.00	49,736.00	0.00
Other Capital Outlay	9300		468,404.07	468,404.07	0.00
<b>Total Expenditures</b>		43,465,616.37	44,356,847.59	42,721,296.57	1,635,551.02
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		(3,507,380.37)	(4,623,956.89)	(2,521,826.17)	2,102,130.72
<b>OTHER FINANCING SOURCES (USES)</b>					
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	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	20,000.00	88,027.79	68,027.79
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	3794			0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894			0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760			0.00	0.00
Transfers In	3600	1,322,747.74	1,322,747.74	1,311,556.74	(11,191.00)
Transfers Out	9700	(20,000.00)	(20,000.00)	0.00	20,000.00
<b>Total Other Financing Sources (Uses)</b>		1,322,747.74	1,322,747.74	1,399,584.53	76,836.79
<b>SPECIAL ITEMS</b>				0.00	0.00
<b>EXTRAORDINARY ITEMS</b>				0.00	0.00
<b>Net Change in Fund Balances</b>		(2,184,632.63)	(3,301,209.15)	(1,122,241.64)	2,178,967.51
Fund Balances, July 1, 2021	2800	6,650,754.30	6,650,754.30	6,650,754.30	0.00
Adjustments to Fund Balances	2891			64,117.65	64,117.65
Fund Balances, June 30, 2022	2700	4,466,121.67	3,349,545.15	5,592,630.31	2,243,085.16

**DISTRICT SCHOOL BOARD OF WAKULLA COUNTY**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**MAJOR SPECIAL REVENUE FUNDS - FOOD SERVICES**  
**For the Fiscal Year Ended June 30, 2022**

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
<b>REVENUES</b>					
Federal Direct	3100			0.00	0.00
Federal Through State and Local	3200	2,475,378.42	3,455,378.42	3,455,353.81	(24.61)
State Sources	3300	31,181.00	31,181.00	36,496.00	5,315.00
<i>Local Sources:</i>					
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 Debt Service	3412, 3421, 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	79,254.23	79,254.23	131,643.06	52,388.83
Impact Fees	3496			0.00	0.00
Other Local Revenue				3,191.03	3,191.03
Total Local Sources	3400	79,254.23	79,254.23	134,834.09	55,579.86
<b>Total Revenues</b>		2,585,813.65	3,565,813.65	3,626,683.90	60,870.25
<b>EXPENDITURES</b>					
<i>Current:</i>					
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	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	7500			0.00	0.00
Food Services	7600	2,330,015.61	2,844,017.77	2,841,490.45	2,527.32
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	8200			0.00	0.00
Community Services	9100			0.00	0.00
<i>Debt Service: (Function 9200)</i>					
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
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420			0.00	0.00
Other Capital Outlay	9300		18,089.00	18,089.00	0.00
<b>Total Expenditures</b>		2,330,015.61	2,862,106.77	2,859,579.45	2,527.32
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		255,798.04	703,706.88	767,104.45	63,397.57
<b>OTHER FINANCING SOURCES (USES)</b>					
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	893			0.00	0.00
Loans	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
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	3794			0.00	0.00
Discount on Refunding Lease-Purchase Agreements	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
<b>Total Other Financing Sources (Uses)</b>		20,000.00	20,000.00	0.00	(20,000.00)
<b>SPECIAL ITEMS</b>				0.00	0.00
<b>EXTRAORDINARY ITEMS</b>				0.00	0.00
<b>Net Change in Fund Balances</b>		275,798.04	723,706.88	767,104.45	43,397.57
Fund Balances, July 1, 2021	2800	253,401.94	253,401.94	253,401.94	0.00
Adjustments to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2022	2700	529,199.98	977,108.82	1,020,506.39	43,397.57

**DISTRICT SCHOOL BOARD OF WAKULLA COUNTY**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**RESERVED FOR SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS, IF MAJOR**  
**For the Fiscal Year Ended June 30, 2022**

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
<b>REVENUES</b>					
Federal Direct	3100			0.00	0.00
Federal Through State and Local	3200			0.00	0.00
State Sources	3300			0.00	0.00
<i>Local Sources:</i>					
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 Debt Service	3412, 3421, 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			0.00	0.00
Impact Fees	3496			0.00	0.00
Other Local Revenue				0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
<b>Total Revenues</b>		0.00	0.00	0.00	0.00
<b>EXPENDITURES</b>					
<i>Current:</i>					
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	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	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	7900			0.00	0.00
Maintenance of Plant	8100			0.00	0.00
Administrative Technology Services	8200			0.00	0.00
Community Services	9100			0.00	0.00
<i>Debt Service: (Function 9200)</i>					
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
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420			0.00	0.00
Other Capital Outlay	9300			0.00	0.00
<b>Total Expenditures</b>		0.00	0.00	0.00	0.00
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		0.00	0.00	0.00	0.00
<b>OTHER FINANCING SOURCES (USES)</b>					
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	893			0.00	0.00
Loans	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
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	3794			0.00	0.00
Discount on Refunding Lease-Purchase Agreements	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
<b>Total Other Financing Sources (Uses)</b>		0.00	0.00	0.00	0.00
<b>SPECIAL ITEMS</b>				0.00	0.00
<b>EXTRAORDINARY ITEMS</b>				0.00	0.00
<b>Net Change in Fund Balances</b>		0.00	0.00	0.00	0.00
Fund Balances, July 1, 2021	2800			0.00	0.00
Adjustments to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2022	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**  
**MAJOR SPECIAL REVENUE FUNDS - FEDERAL EDUCATION STABILIZATION FUND**  
**For the Fiscal Year Ended June 30, 2022**

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
<b>REVENUES</b>					
Federal Direct	3100			0.00	0.00
Federal Through State and Local	3200	31,844.00	7,115,948.41	2,237,387.21	(4,878,561.20)
State Sources	3300			0.00	0.00
<i>Local Sources:</i>					
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 Debt Service	3412, 3421, 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			0.00	0.00
Impact Fees	3496			0.00	0.00
Other Local Revenue				0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
<b>Total Revenues</b>		31,844.00	7,115,948.41	2,237,387.21	(4,878,561.20)
<b>EXPENDITURES</b>					
<i>Current:</i>					
Instruction	5000		2,173,083.81	1,092,822.37	1,080,261.44
Student Support Services	6100		282,333.50	142,303.88	140,029.62
Instructional Media Services	6200		9,688.50	9,688.50	0.00
Instruction and Curriculum Development Services	6300		8,035.50	7,914.00	121.50
Instructional Staff Training Services	6400	31,844.00	328,342.58	105,763.07	222,579.51
Instruction-Related Technology	6500		299,433.50	109,128.47	190,305.03
Board	7100			0.00	0.00
General Administration	7200		144,924.25	90,451.67	54,472.58
School Administration	7300		279,795.51	254,689.71	25,105.80
Facilities Acquisition and Construction	7410		3,115,102.48	2,153.00	3,112,949.48
Fiscal Services	7500		6,459.00	6,459.00	0.00
Food Services	7600		38,224.00	37,677.50	546.50
Central Services	7700		33,943.33	18,126.68	15,816.65
Student Transportation Services	7800		206,125.00	203,454.85	2,670.15
Operation of Plant	7900		122,274.41	88,575.30	33,699.11
Maintenance of Plant	8100		9,688.50	9,688.50	0.00
Administrative Technology Services	8200		7,165.05	7,161.22	3.83
Community Services	9100			0.00	0.00
<i>Debt Service: (Function 9200)</i>					
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
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420		51,329.49	0.00	0.00
Other Capital Outlay	9300			51,329.49	0.00
<b>Total Expenditures</b>		31,844.00	7,115,948.41	2,237,387.21	4,878,561.20
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		0.00	0.00	0.00	0.00
<b>OTHER FINANCING SOURCES (USES)</b>					
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	893			0.00	0.00
Loans	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
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	3794			0.00	0.00
Discount on Refunding Lease-Purchase Agreements	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
<b>Total Other Financing Sources (Uses)</b>		0.00	0.00	0.00	0.00
<b>SPECIAL ITEMS</b>				0.00	0.00
<b>EXTRAORDINARY ITEMS</b>				0.00	0.00
<b>Net Change in Fund Balances</b>		0.00	0.00	0.00	0.00
Fund Balances, July 1, 2021	2800			0.00	0.00
Adjustments to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2022	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**  
**RESERVED FOR SPECIAL REVENUE FUNDS - MISCELLANEOUS, IF MAJOR**  
**For the Fiscal Year Ended June 30, 2022**

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
<b>REVENUES</b>					
Federal Direct	3100			0.00	0.00
Federal Through State and Local	3200			0.00	0.00
State Sources	3300			0.00	0.00
<i>Local Sources:</i>					
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 Debt Service	3412, 3421, 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			0.00	0.00
Impact Fees	3496			0.00	0.00
Other Local Revenue				0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
<b>Total Revenues</b>		0.00	0.00	0.00	0.00
<b>EXPENDITURES</b>					
<i>Current:</i>					
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	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	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	7900			0.00	0.00
Maintenance of Plant	8100			0.00	0.00
Administrative Technology Services	8200			0.00	0.00
Community Services	9100			0.00	0.00
<i>Debt Service: (Function 9200)</i>					
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
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420			0.00	0.00
Other Capital Outlay	9300			0.00	0.00
<b>Total Expenditures</b>		0.00	0.00	0.00	0.00
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		0.00	0.00	0.00	0.00
<b>OTHER FINANCING SOURCES (USES)</b>					
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	893			0.00	0.00
Loans	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
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	3794			0.00	0.00
Discount on Refunding Lease-Purchase Agreements	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
<b>Total Other Financing Sources (Uses)</b>		0.00	0.00	0.00	0.00
<b>SPECIAL ITEMS</b>				0.00	0.00
<b>EXTRAORDINARY ITEMS</b>				0.00	0.00
<b>Net Change in Fund Balances</b>		0.00	0.00	0.00	0.00
Fund Balances, July 1, 2021	2800			0.00	0.00
Adjustments to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2022	2700	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF WAKULLA COUNTY  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
June 30, 2022

	Account Number	Special Revenue Funds			
		Food Services 410	Other Federal Programs 420	Miscellaneous Special Revenue 490	Total Nonmajor Special Revenue Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES					
ASSETS					
Cash and Cash Equivalents	1110	0.00	1,086.82	0.00	1,086.82
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	1170	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	153,947.28	0.00	153,947.28
Due From Budgetary Funds	1141	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	1150	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00
Long-Term Investments	1460	0.00	0.00	0.00	0.00
Total Assets		0.00	155,034.10	0.00	155,034.10
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	155,034.10	0.00	155,034.10
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
LIABILITIES					
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	968.85	0.00	968.85
Payroll Deductions and Withholdings	2170	0.00	1,732.68	0.00	1,732.68
Accounts Payable	2120	0.00	27,028.41	0.00	27,028.41
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	2210	0.00	0.00	0.00	0.00
Deposits Payable	2220	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	125,304.16	0.00	125,304.16
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	2150	0.00	0.00	0.00	0.00
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	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	155,034.10	0.00	155,034.10
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		0.00	0.00	0.00	0.00
FUND BALANCES					
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	2722	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	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	2720	0.00	0.00	0.00	0.00
Committed to:					
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:					
Special Revenue	2741	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	0.00
Permanent Fund	2744	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
Total Fund Balances	2700	0.00	0.00	0.00	0.00
Total Liabilities, Deferred Inflows of Resources and Fund Balances		0.00	155,034.10	0.00	155,034.10

The notes to financial statements are an integral part of this statement.  
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**DISTRICT SCHOOL BOARD OF WAKULLA COUNTY**  
**COMBINING BALANCE SHEET (CONTINUED)**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**June 30, 2022**

	Account Number	Debt Service Funds					
		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	Other Debt Service 290
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>							
<b>ASSETS</b>							
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	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	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	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	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	1460	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Assets</b>		0.00	0.00	0.00	0.00	0.00	0.00
<b>DEFERRED OUTFLOWS OF RESOURCES</b>							
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Deferred Outflows of Resources</b>		0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Assets and Deferred Outflows of Resources</b>		0.00	0.00	0.00	0.00	0.00	0.00
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>							
<b>LIABILITIES</b>							
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	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	2210	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	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	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	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 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
<b>Total Liabilities</b>		0.00	0.00	0.00	0.00	0.00	0.00
<b>DEFERRED INFLOWS OF RESOURCES</b>							
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
<b>Total Deferred Inflows of Resources</b>		0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND BALANCES</b>							
<i>Nonspendable:</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	2719	0.00	0.00	0.00	0.00	0.00	0.00
<i>Total Nonspendable Fund Balances</i>	2710	0.00	0.00	0.00	0.00	0.00	0.00
<i>Restricted for:</i>							
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	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	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
<i>Total Restricted Fund Balances</i>	2720	0.00	0.00	0.00	0.00	0.00	0.00
<i>Committed to:</i>							
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	2739	0.00	0.00	0.00	0.00	0.00	0.00
<i>Total Committed Fund Balances</i>	2730	0.00	0.00	0.00	0.00	0.00	0.00
<i>Assigned to:</i>							
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	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
<i>Total Assigned Fund Balances</i>	2740	0.00	0.00	0.00	0.00	0.00	0.00
<i>Total Unassigned Fund Balances</i>	2750	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Fund Balances</b>	2700	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>		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 BALANCE SHEET (CONTINUED)**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**June 30, 2022**

	Account Number	ARRA Economic Stimulus Debt Service 299	Total Nonmajor Debt Service Funds
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>			
<b>ASSETS</b>			
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	1170	0.00	0.00
Due From Other Agencies	1220	0.00	0.00
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	1142	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00
Inventory	1150	0.00	0.00
Prepaid Items	1230	0.00	0.00
Long-Term Investments	1460	0.00	0.00
<b>Total Assets</b>		0.00	0.00
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00
<b>Total Deferred Outflows of Resources</b>		0.00	0.00
<b>Total Assets and Deferred Outflows of Resources</b>		0.00	0.00
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
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	0.00	0.00
Sales Tax Payable	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	2161	0.00	0.00
Due to Internal Funds	2162	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	2130	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00
Matured Bonds Payable	2180	0.00	0.00
Matured Interest Payable	2190	0.00	0.00
Unearned Revenues	2410	0.00	0.00
Unavailable Revenues	2410	0.00	0.00
<b>Total Liabilities</b>		0.00	0.00
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00
Deferred Revenues	2630	0.00	0.00
<b>Total Deferred Inflows of Resources</b>		0.00	0.00
<b>FUND BALANCES</b>			
<i>Nonspendable:</i>			
Inventory	2711	0.00	0.00
Prepaid Amounts	2712	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00
<i>Total Nonspendable Fund Balances</i>	2710	0.00	0.00
<i>Restricted for:</i>			
Economic Stabilization	2721	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00
State Required Carryover Programs	2723	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	0.00	0.00
Restricted for	2729	0.00	0.00
<i>Total Restricted Fund Balances</i>	2720	0.00	0.00
<i>Committed to:</i>			
Economic Stabilization	2731	0.00	0.00
Contractual Agreements	2732	0.00	0.00
Committed for	2739	0.00	0.00
Committed for	2739	0.00	0.00
<i>Total Committed Fund Balances</i>	2730	0.00	0.00
<i>Assigned to:</i>			
Special Revenue	2741	0.00	0.00
Debt Service	2742	0.00	0.00
Capital Projects	2743	0.00	0.00
Permanent Fund	2744	0.00	0.00
Assigned for	2749	0.00	0.00
Assigned for	2749	0.00	0.00
<i>Total Assigned Fund Balances</i>	2740	0.00	0.00
<i>Total Unassigned Fund Balances</i>	2750	0.00	0.00
<b>Total Fund Balances</b>	2700	0.00	0.00
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>		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 BALANCE SHEET (CONTINUED)**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**June 30, 2022**

		Capital Projects Funds					
	Account Number	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	District Bonds 350	Capital Outlay and Debt Service 360
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES							
ASSETS							
Cash and Cash Equivalents	1110	0.00	0.00	20,869.01	0.00	0.00	380,381.35
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	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	196,008.72
Due From Budgetary Funds	1141	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	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	1460	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	20,869.01	0.00	0.00	576,390.07
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
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	20,869.01	0.00	0.00	576,390.07
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	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	2210	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	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	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	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 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	158.80
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00	158.80
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	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	2725	0.00	0.00	0.00	0.00	0.00	0.00
Capital Projects	2726	0.00	0.00	20,869.01	0.00	0.00	576,231.27
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	20,869.01	0.00	0.00	576,231.27
Committed to:							
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	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	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	2740	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	20,869.01	0.00	0.00	576,231.27
Total Liabilities, Deferred Inflows of Resources and Fund Balances		0.00	0.00	20,869.01	0.00	0.00	576,390.07

The notes to financial statements are an integral part of this statement.  
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DISTRICT SCHOOL BOARD OF WAKULLA COUNTY  
COMBINING BALANCE SHEET (CONTINUED)  
NONMAJOR GOVERNMENTAL FUNDS  
June 30, 2022

	Account Number	Nonvoted Capital Improvement Fund 370	Voted Capital Improvement Fund 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Total Nonmajor Capital Projects Funds
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>						
<b>ASSETS</b>						
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	401,250.36
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	196,008.72
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	1460	0.00	0.00	0.00	0.00	0.00
<b>Total Assets</b>		0.00	0.00	0.00	0.00	597,259.08
<b>DEFERRED OUTFLOWS OF RESOURCES</b>						
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00
<b>Total Deferred Outflows of Resources</b>		0.00	0.00	0.00	0.00	0.00
<b>Total Assets and Deferred Outflows of Resources</b>		0.00	0.00	0.00	0.00	597,259.08
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>						
<b>LIABILITIES</b>						
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	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
Due to Internal Funds	2162	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
Pension Liability	2115	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
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
<b>Total Liabilities</b>		0.00	0.00	0.00	0.00	0.00
<b>DEFERRED INFLOWS OF RESOURCES</b>						
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	158.80
<b>Total Deferred Inflows of Resources</b>		0.00	0.00	0.00	0.00	158.80
<b>FUND BALANCES</b>						
<i>Nonspendable:</i>						
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	2713	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
<i>Total Nonspendable Fund Balances</i>	2710	0.00	0.00	0.00	0.00	0.00
<i>Restricted for:</i>						
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	597,100.28
Restricted for	2729	0.00	0.00	0.00	0.00	0.00
Restricted for	2729	0.00	0.00	0.00	0.00	0.00
<i>Total Restricted Fund Balances</i>	2720	0.00	0.00	0.00	0.00	597,100.28
<i>Committed to:</i>						
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
<i>Total Committed Fund Balances</i>	2730	0.00	0.00	0.00	0.00	0.00
<i>Assigned to:</i>						
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
<i>Total Assigned Fund Balances</i>	2740	0.00	0.00	0.00	0.00	0.00
<i>Total Unassigned Fund Balances</i>	2750	0.00	0.00	0.00	0.00	0.00
<b>Total Fund Balances</b>	2700	0.00	0.00	0.00	0.00	597,100.28
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>		0.00	0.00	0.00	0.00	597,259.08

The notes to financial statements are an integral part of this statement.  
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**DISTRICT SCHOOL BOARD OF WAKULLA COUNTY**  
**COMBINING BALANCE SHEET (CONTINUED)**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**June 30, 2022**

	Account Number	Permanent Funds 000	Total Nonmajor Governmental Funds
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>			
<b>ASSETS</b>			
Cash and Cash Equivalents	1110	0.00	402,337.18
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	1170	0.00	0.00
Due From Other Agencies	1220	0.00	349,956.00
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	1142	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00
Inventory	1150	0.00	0.00
Prepaid Items	1230	0.00	0.00
Long-Term Investments	1460	0.00	0.00
<b>Total Assets</b>		0.00	752,293.18
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00
<b>Total Deferred Outflows of Resources</b>		0.00	0.00
<b>Total Assets and Deferred Outflows of Resources</b>		0.00	752,293.18
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
Cash Overdraft	2125	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	968.85
Payroll Deductions and Withholdings	2170	0.00	1,732.68
Accounts Payable	2120	0.00	27,028.41
Sales Tax Payable	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	2161	0.00	125,304.16
Due to Internal Funds	2162	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	2130	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00
Matured Bonds Payable	2180	0.00	0.00
Matured Interest Payable	2190	0.00	0.00
Unearned Revenues	2410	0.00	0.00
Unavailable Revenues	2410	0.00	0.00
<b>Total Liabilities</b>		0.00	155,034.10
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00
Deferred Revenues	2630	0.00	158.80
<b>Total Deferred Inflows of Resources</b>		0.00	158.80
<b>FUND BALANCES</b>			
<i>Nonspendable:</i>			
Inventory	2711	0.00	0.00
Prepaid Amounts	2712	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00
<i>Total Nonspendable Fund Balances</i>	2710	0.00	0.00
<i>Restricted for:</i>			
Economic Stabilization	2721	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00
State Required Carryover Programs	2723	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	597,100.28
Restricted for	2729	0.00	0.00
Restricted for	2729	0.00	0.00
<i>Total Restricted Fund Balances</i>	2720	0.00	597,100.28
<i>Committed to:</i>			
Economic Stabilization	2731	0.00	0.00
Contractual Agreements	2732	0.00	0.00
Committed for	2739	0.00	0.00
Committed for	2739	0.00	0.00
<i>Total Committed Fund Balances</i>	2730	0.00	0.00
<i>Assigned to:</i>			
Special Revenue	2741	0.00	0.00
Debt Service	2742	0.00	0.00
Capital Projects	2743	0.00	0.00
Permanent Fund	2744	0.00	0.00
Assigned for	2749	0.00	0.00
Assigned for	2749	0.00	0.00
<i>Total Assigned Fund Balances</i>	2740	0.00	0.00
<i>Total Unassigned Fund Balances</i>	2750	0.00	0.00
<b>Total Fund Balances</b>	2700	0.00	597,100.28
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>		0.00	752,293.18

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 REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**For the Fiscal Year Ended June 30, 2022**

	Account Number	Special Revenue Funds			
		Food Services 410	Other Federal Programs 420	Miscellaneous Special Revenue 490	Total Nonmajor Special Revenue Funds
<b>REVENUES</b>					
Federal Direct	3100	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	0.00	2,634,241.80	0.00	2,634,241.80
State Sources	3300	0.00	0.00	0.00	0.00
<i>Local Sources:</i>					
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	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
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 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
<b>Total Revenues</b>		0.00	2,634,241.80	0.00	2,634,241.80
<b>EXPENDITURES</b>					
<i>Current:</i>					
Instruction	5000	0.00	1,611,146.19	0.00	1,611,146.19
Student Support Services	6100	0.00	402,272.30	0.00	402,272.30
Instructional Media Services	6200	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	86,287.14	0.00	86,287.14
Instructional Staff Training Services	6400	0.00	391,743.33	0.00	391,743.33
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	107,171.45	0.00	107,171.45
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	5,909.78	0.00	5,909.78
Student Transportation Services	7800	0.00	464.87	0.00	464.87
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
<i>Debt Service: (Function 9200)</i>					
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
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	29,246.74	0.00	29,246.74
<b>Total Expenditures</b>		0.00	2,634,241.80	0.00	2,634,241.80
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		0.00	0.00	0.00	0.00
<b>OTHER FINANCING SOURCES (USES)</b>					
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
<b>Total Other Financing Sources (Uses)</b>		0.00	0.00	0.00	0.00
<b>SPECIAL ITEMS</b>					
		0.00	0.00	0.00	0.00
<b>EXTRAORDINARY ITEMS</b>					
		0.00	0.00	0.00	0.00
<b>Net Change in Fund Balances</b>		0.00	0.00	0.00	0.00
Fund Balances, July 1, 2021	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, 2022	2700	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 REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES (CONTINUED)**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**For the Fiscal Year Ended June 30, 2022**

	Account Number	Debt Service Funds				
		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
<b>REVENUES</b>						
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	0.00
<i>Local Sources:</i>						
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		0.00	0.00	0.00	0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00
<b>Total Revenues</b>		0.00	0.00	0.00	0.00	0.00
<b>EXPENDITURES</b>						
<i>Current:</i>						
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
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
<i>Debt Service: (Function 9200)</i>						
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
<i>Capital Outlay:</i>						
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
<b>Total Expenditures</b>		0.00	0.00	0.00	0.00	0.00
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		0.00	0.00	0.00	0.00	0.00
<b>OTHER FINANCING SOURCES (USES)</b>						
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	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	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
<b>Total Other Financing Sources (Uses)</b>		0.00	0.00	0.00	0.00	0.00
<b>SPECIAL ITEMS</b>						
		0.00	0.00	0.00	0.00	0.00
<b>EXTRAORDINARY ITEMS</b>						
		0.00	0.00	0.00	0.00	0.00
<b>Net Change in Fund Balances</b>		0.00	0.00	0.00	0.00	0.00
Fund Balances, July 1, 2021	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, 2022	2700	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 REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES (CONTINUED)**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**For the Fiscal Year Ended June 30, 2022**

	Account Number	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Total Nonmajor Debt Service Funds
<b>REVENUES</b>				
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	0.00
<i>Local Sources:</i>				
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	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
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 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
<b>Total Revenues</b>		0.00	0.00	0.00
<b>EXPENDITURES</b>				
<i>Current:</i>				
Instruction	5000	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
<i>Debt Service: (Function 9200)</i>				
Redemption of Principal	710	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00
Dues and Fees	730	0.00	0.00	0.00
Other Debt Service	791	0.00	0.00	0.00
<i>Capital Outlay:</i>				
Facilities Acquisition and Construction	7420	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00
<b>Total Expenditures</b>		0.00	0.00	0.00
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		0.00	0.00	0.00
<b>OTHER FINANCING SOURCES (USES)</b>				
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
<b>Total Other Financing Sources (Uses)</b>		0.00	0.00	0.00
<b>SPECIAL ITEMS</b>				
		0.00	0.00	0.00
<b>EXTRAORDINARY ITEMS</b>				
		0.00	0.00	0.00
<b>Net Change in Fund Balances</b>		0.00	0.00	0.00
Fund Balances, July 1, 2021	2800	0.00	0.00	0.00
Adjustments to Fund Balances	2891	0.00	0.00	0.00
Fund Balances, June 30, 2022	2700	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 REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**For the Fiscal Year Ended June 30, 2022**

	Account Number	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	District Bonds 350
<b>REVENUES</b>						
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	0.00
<i>Local Sources:</i>						
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		0.00	0.00	61.07	0.00	0.00
Total Local Sources	3400	0.00	0.00	61.07	0.00	0.00
<b>Total Revenues</b>		0.00	0.00	61.07	0.00	0.00
<b>EXPENDITURES</b>						
<i>Current:</i>						
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
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
<i>Debt Service: (Function 9200)</i>						
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
<i>Capital Outlay:</i>						
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
Charter School Capital Outlay Sales Tax	7440	0.00	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00
<b>Total Expenditures</b>		0.00	0.00	0.00	0.00	0.00
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		0.00	0.00	61.07	0.00	0.00
<b>OTHER FINANCING SOURCES (USES)</b>						
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	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	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
<b>Total Other Financing Sources (Uses)</b>		0.00	0.00	0.00	0.00	0.00
<b>SPECIAL ITEMS</b>		0.00	0.00	0.00	0.00	0.00
<b>EXTRAORDINARY ITEMS</b>		0.00	0.00	0.00	0.00	0.00
<b>Net Change in Fund Balances</b>		0.00	0.00	61.07	0.00	0.00
Fund Balances, July 1, 2021	2800	0.00	0.00	20,807.94	0.00	0.00
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2022	2700	0.00	0.00	20,869.01	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 REVENUES, EXPENDITURES AND CHANG**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**For the Fiscal Year Ended June 30, 2022**

	Account Number	Capital Projects Funds				
		Capital Outlay and Debt Service 360	Nonvoted Capital Improvement Fund 370	Voted Capital Improvement Fund 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399
<b>REVENUES</b>						
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	196,073.40	0.00	0.00	0.00	0.00
<i>Local Sources:</i>						
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		1,111.96	0.00	0.00	0.00	0.00
Total Local Sources	3400	1,111.96	0.00	0.00	0.00	0.00
<b>Total Revenues</b>		197,185.36	0.00	0.00	0.00	0.00
<b>EXPENDITURES</b>						
<i>Current:</i>						
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
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
<i>Debt Service: (Function 9200)</i>						
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	223.48	0.00	0.00	0.00	0.00
Other Debt Service	791	0.00	0.00	0.00	0.00	0.00
<i>Capital Outlay:</i>						
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
Charter School Capital Outlay Sales Tax	7440	0.00	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00
<b>Total Expenditures</b>		223.48	0.00	0.00	0.00	0.00
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		196,961.88	0.00	0.00	0.00	0.00
<b>OTHER FINANCING SOURCES (USES)</b>						
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	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	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
<b>Total Other Financing Sources (Uses)</b>		0.00	0.00	0.00	0.00	0.00
<b>SPECIAL ITEMS</b>						
		0.00	0.00	0.00	0.00	0.00
<b>EXTRAORDINARY ITEMS</b>						
		0.00	0.00	0.00	0.00	0.00
<b>Net Change in Fund Balances</b>		196,961.88	0.00	0.00	0.00	0.00
Fund Balances, July 1, 2021	2800	379,269.39	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, 2022	2700	576,231.27	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 REVENUES, EXPENDITURES AND CHANG  
NONMAJOR GOVERNMENTAL FUNDS  
For the Fiscal Year Ended June 30, 2022**

	Account Number	Total Nonmajor Capital Projects Funds
<b>REVENUES</b>		
Federal Direct	3100	0.00
Federal Through State and Local	3200	0.00
State Sources	3300	196,073.40
<i>Local Sources:</i>		
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		1,173.03
Total Local Sources	3400	1,173.03
<b>Total Revenues</b>		197,246.43
<b>EXPENDITURES</b>		
<i>Current:</i>		
Instruction	5000	0.00
Student Support Services	6100	0.00
Instructional Media Services	6200	0.00
Instruction and Curriculum Development Services	6300	0.00
Instructional Staff Training Services	6400	0.00
Instruction-Related Technology	6500	0.00
Board	7100	0.00
General Administration	7200	0.00
School Administration	7300	0.00
Facilities Acquisition and Construction	7410	0.00
Fiscal Services	7500	0.00
Food Services	7600	0.00
Central Services	7700	0.00
Student Transportation Services	7800	0.00
Operation of Plant	7900	0.00
Maintenance of Plant	8100	0.00
Administrative Technology Services	8200	0.00
Community Services	9100	0.00
<i>Debt Service: (Function 9200)</i>		
Redemption of Principal	710	0.00
Interest	720	0.00
Dues and Fees	730	223.48
Other Debt Service	791	0.00
<i>Capital Outlay:</i>		
Facilities Acquisition and Construction	7420	0.00
Charter School Local Capital Improvement	7430	0.00
Charter School Capital Outlay Sales Tax	7440	0.00
Other Capital Outlay	9300	0.00
<b>Total Expenditures</b>		223.48
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		197,022.95
<b>OTHER FINANCING SOURCES (USES)</b>		
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	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
Proceeds from Special Facility Construction Account	3770	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	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	9700	0.00
<b>Total Other Financing Sources (Uses)</b>		0.00
<b>SPECIAL ITEMS</b>		0.00
<b>EXTRAORDINARY ITEMS</b>		0.00
<b>Net Change in Fund Balances</b>		197,022.95
Fund Balances, July 1, 2021	2800	400,077.33
Adjustments to Fund Balances	2891	0.00
Fund Balances, June 30, 2022	2700	597,100.28

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 REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**For the Fiscal Year Ended June 30, 2022**

	Account Number	Permanent Funds 000	Total Nonmajor Governmental Funds
<b>REVENUES</b>			
Federal Direct	3100	0.00	0.00
Federal Through State and Local	3200	0.00	2,634,241.80
State Sources	3300	0.00	196,073.40
<i>Local Sources:</i>			
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 Debt Service	3412, 3421, 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	0.00	0.00
Impact Fees	3496	0.00	0.00
Other Local Revenue		0.00	1,173.03
Total Local Sources	3400	0.00	1,173.03
<b>Total Revenues</b>		0.00	2,831,488.23
<b>EXPENDITURES</b>			
<i>Current:</i>			
Instruction	5000	0.00	1,611,146.19
Student Support Services	6100	0.00	402,272.30
Instructional Media Services	6200	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	86,287.14
Instructional Staff Training Services	6400	0.00	391,743.33
Instruction-Related Technology	6500	0.00	0.00
Board	7100	0.00	0.00
General Administration	7200	0.00	107,171.45
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	0.00	0.00
Central Services	7700	0.00	5,909.78
Student Transportation Services	7800	0.00	464.87
Operation of Plant	7900	0.00	0.00
Maintenance of Plant	8100	0.00	0.00
Administrative Technology Services	8200	0.00	0.00
Community Services	9100	0.00	0.00
<i>Debt Service: (Function 9200)</i>			
Redemption of Principal	710	0.00	0.00
Interest	720	0.00	0.00
Dues and Fees	730	0.00	223.48
Other Debt Service	791	0.00	0.00
<i>Capital Outlay:</i>			
Facilities Acquisition and Construction	7420	0.00	0.00
Charter School Local Capital Improvement	7430	0.00	0.00
Other Capital Outlay	9300	0.00	29,246.74
<b>Total Expenditures</b>		0.00	2,634,465.28
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		0.00	197,022.95
<b>OTHER FINANCING SOURCES (USES)</b>			
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	893	0.00	0.00
Loans	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	3770	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	3794	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	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
<b>Total Other Financing Sources (Uses)</b>		0.00	0.00
<b>SPECIAL ITEMS</b>			
		0.00	0.00
<b>EXTRAORDINARY ITEMS</b>			
		0.00	0.00
<b>Net Change in Fund Balances</b>		0.00	197,022.95
Fund Balances, July 1, 2021	2800	0.00	400,077.33
Adjustments to Fund Balances	2891	0.00	0.00
Fund Balances, June 30, 2022	2700	0.00	597,100.28

The notes to financial statements are an integral part of this statement.  
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**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, 2022**

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
<b>REVENUES</b>					
Federal Direct	3100				0.00
Federal Through State and Local	3200				0.00
State Sources	3300				0.00
<i>Local Sources:</i>					
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					0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
<b>Total Revenues</b>		0.00	0.00	0.00	0.00
<b>EXPENDITURES</b>					
<i>Current:</i>					
Instruction	5000				0.00
Student Support Services	6100				0.00
Instructional Media Services	6200				0.00
Instruction and Curriculum Development Services	6300				0.00
Instructional Staff Training Services	6400				0.00
Instruction-Related Technology	6500				0.00
Board	7100				0.00
General Administration	7200				0.00
School Administration	7300				0.00
Facilities Acquisition and Construction	7410				0.00
Fiscal Services	7500				0.00
Food Services	7600				0.00
Central Services	7700				0.00
Student Transportation Services	7800				0.00
Operation of Plant	7900				0.00
Maintenance of Plant	8100				0.00
Administrative Technology Services	8200				0.00
Community Services	9100				0.00
<i>Debt Service: (Function 9200)</i>					
Redemption of Principal	710				0.00
Interest	720				0.00
Dues and Fees	730				0.00
Other Debt Service	791				0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420				0.00
Other Capital Outlay	9300				0.00
<b>Total Expenditures</b>		0.00	0.00	0.00	0.00
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		0.00	0.00	0.00	0.00
<b>OTHER FINANCING SOURCES (USES)</b>					
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	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	3715				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	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
<b>Total Other Financing Sources (Uses)</b>		0.00	0.00	0.00	0.00
<b>SPECIAL ITEMS</b>					0.00
<b>EXTRAORDINARY ITEMS</b>					0.00
<b>Net Change in Fund Balances</b>		0.00	0.00	0.00	0.00
Fund Balances, July 1, 2021	2800				0.00
Adjustments to Fund Balances	2891				0.00
Fund Balances, June 30, 2022	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, 2022**

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
<b>REVENUES</b>					
Federal Direct	3100				0.00
Federal Through State and Local	3200				0.00
State Sources	3300				0.00
<i>Local Sources:</i>					
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					0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
<b>Total Revenues</b>		0.00	0.00	0.00	0.00
<b>EXPENDITURES</b>					
<i>Current:</i>					
Instruction	5000				0.00
Student Support Services	6100				0.00
Instructional Media Services	6200				0.00
Instruction and Curriculum Development Services	6300				0.00
Instructional Staff Training Services	6400				0.00
Instruction-Related Technology	6500				0.00
Board	7100				0.00
General Administration	7200				0.00
School Administration	7300				0.00
Facilities Acquisition and Construction	7410				0.00
Fiscal Services	7500				0.00
Food Services	7600				0.00
Central Services	7700				0.00
Student Transportation Services	7800				0.00
Operation of Plant	7900				0.00
Maintenance of Plant	8100				0.00
Administrative Technology Services	8200				0.00
Community Services	9100				0.00
<i>Debt Service: (Function 9200)</i>					
Redemption of Principal	710				0.00
Interest	720				0.00
Dues and Fees	730				0.00
Other Debt Service	791				0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420				0.00
Other Capital Outlay	9300				0.00
<b>Total Expenditures</b>		0.00	0.00	0.00	0.00
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		0.00	0.00	0.00	0.00
<b>OTHER FINANCING SOURCES (USES)</b>					
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	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	3715				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	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
<b>Total Other Financing Sources (Uses)</b>		0.00	0.00	0.00	0.00
<b>SPECIAL ITEMS</b>					0.00
<b>EXTRAORDINARY ITEMS</b>					0.00
<b>Net Change in Fund Balances</b>		0.00	0.00	0.00	0.00
Fund Balances, July 1, 2021	2800				0.00
Adjustments to Fund Balances	2891				0.00
Fund Balances, June 30, 2022	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 CAPITAL IMPROVEMENT FUND**  
**For the Fiscal Year Ended June 30, 2022**

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
<b>REVENUES</b>					
Federal Direct	3100				0.00
Federal Through State and Local	3200				0.00
State Sources	3300				0.00
<i>Local Sources:</i>					
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	2,483,167.10	2,504,671.12	2,504,671.12	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				3,880.47	3,880.47
Total Local Sources	3400	2,483,167.10	2,504,671.12	2,508,551.59	3,880.47
<b>Total Revenues</b>		2,483,167.10	2,504,671.12	2,508,551.59	3,880.47
<b>EXPENDITURES</b>					
<i>Current:</i>					
Instruction	5000				0.00
Student Support Services	6100				0.00
Instructional Media Services	6200				0.00
Instruction and Curriculum Development Services	6300				0.00
Instructional Staff Training Services	6400				0.00
Instruction-Related Technology	6500				0.00
Board	7100				0.00
General Administration	7200				0.00
School Administration	7300				0.00
Facilities Acquisition and Construction	7410	1,732,929.17	1,754,333.19	70,501.00	1,683,832.19
Fiscal Services	7500				0.00
Food Services	7600				0.00
Central Services	7700				0.00
Student Transportation Services	7800				0.00
Operation of Plant	7900				0.00
Maintenance of Plant	8100				0.00
Administrative Technology Services	8200				0.00
Community Services	9100				0.00
<i>Debt Service: (Function 9200)</i>					
Redemption of Principal	710	180,000.00	180,000.00	180,000.00	0.00
Interest	720	15,056.25	15,056.25	15,070.00	(13.75)
Dues and Fees	730		100.00		100.00
Other Debt Service	791				0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420				0.00
Charter School Local Capital Improvement	7430				0.00
Charter School Capital Outlay Sales Tax	7440				0.00
Other Capital Outlay	9300				0.00
<b>Total Expenditures</b>		1,927,985.42	1,949,489.44	265,571.00	1,683,918.44
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		555,181.68	555,181.68	2,242,980.59	1,687,798.91
<b>OTHER FINANCING SOURCES (USES)</b>					
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	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
Proceeds from Special Facility Construction Account	3770				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	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	9700	(1,133,352.74)	(1,133,352.74)	(1,131,792.74)	1,560.00
<b>Total Other Financing Sources (Uses)</b>		(1,133,352.74)	(1,133,352.74)	(1,131,792.74)	1,560.00
<b>SPECIAL ITEMS</b>					
					0.00
<b>EXTRAORDINARY ITEMS</b>					
					0.00
<b>Net Change in Fund Balances</b>		(578,171.06)	(578,171.06)	1,111,187.85	1,689,358.91
Fund Balances, July 1, 2021	2800	578,171.06	578,171.06	578,171.06	0.00
Adjustments to Fund Balances	2891				0.00
Fund Balances, June 30, 2022	2700	0.00	0.00	1,689,358.91	1,689,358.91

**DISTRICT SCHOOL BOARD OF WAKULLA COUNTY**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**CAPITAL PROJECTS FUND OTHER CAPITAL PROJECTS**  
**For the Fiscal Year Ended June 30, 2022**

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
<b>REVENUES</b>					
Federal Direct	3100				0.00
Federal Through State and Local	3200				0.00
State Sources	3300	2,366,572.44	2,366,572.44	369,167.04	(1,997,405.40)
<i>Local Sources:</i>					
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				1,710,415.74	1,710,415.74
Total Local Sources	3400	0.00	0.00	1,710,415.74	1,710,415.74
<b>Total Revenues</b>		2,366,572.44	2,366,572.44	2,079,582.78	(286,989.66)
<b>EXPENDITURES</b>					
<i>Current:</i>					
Instruction	5000				0.00
Student Support Services	6100				0.00
Instructional Media Services	6200				0.00
Instruction and Curriculum Development Services	6300				0.00
Instructional Staff Training Services	6400				0.00
Instruction-Related Technology	6500				0.00
Board	7100				0.00
General Administration	7200				0.00
School Administration	7300				0.00
Facilities Acquisition and Construction	7410	3,336,181.16	478,523.33	46,295.69	432,227.64
Fiscal Services	7500				0.00
Food Services	7600				0.00
Central Services	7700				0.00
Student Transportation Services	7800				0.00
Operation of Plant	7900				0.00
Maintenance of Plant	8100				0.00
Administrative Technology Services	8200				0.00
Community Services	9100				0.00
<i>Debt Service: (Function 9200)</i>					
Redemption of Principal	710		60,089.13	60,089.13	0.00
Interest	720		10,109.75	10,109.75	0.00
Dues and Fees	730		2,000.00	1,719.87	280.13
Other Debt Service	791				0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420		2,702,861.09	2,702,861.09	0.00
Charter School Local Capital Improvement	7430				0.00
Charter School Capital Outlay Sales Tax	7440				0.00
Other Capital Outlay	9300		14,223.93	14,223.93	0.00
<b>Total Expenditures</b>		3,336,181.16	3,267,807.23	2,835,299.46	432,507.77
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		(969,608.72)	(901,234.79)	(755,716.68)	145,518.11
<b>OTHER FINANCING SOURCES (USES)</b>					
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	486,674.00	418,300.07	418,300.07	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	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	3792				0.00
Discount on Refunding Bonds	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	9700	(189,395.00)	(189,395.00)	(179,764.00)	9,631.00
<b>Total Other Financing Sources (Uses)</b>		297,279.00	228,905.07	238,536.07	9,631.00
<b>SPECIAL ITEMS</b>					
					0.00
<b>EXTRAORDINARY ITEMS</b>					
					0.00
<b>Net Change in Fund Balances</b>		(672,329.72)	(672,329.72)	(517,180.61)	155,149.11
Fund Balances, July 1, 2021	2800	672,329.72	672,329.72	672,329.72	0.00
Adjustments to Fund Balances	2891				0.00
Fund Balances, June 30, 2022	2700	0.00	0.00	155,149.11	155,149.11

**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, 2022**

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
<b>REVENUES</b>					
Federal Direct	3100				0.00
Federal Through State and Local	3200				0.00
State Sources	3300				0.00
<i>Local Sources:</i>					
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					0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
<b>Total Revenues</b>		0.00	0.00	0.00	0.00
<b>EXPENDITURES</b>					
<i>Current:</i>					
Instruction	5000				0.00
Student Support Services	6100				0.00
Instructional Media Services	6200				0.00
Instruction and Curriculum Development Services	6300				0.00
Instructional Staff Training Services	6400				0.00
Instruction-Related Technology	6500				0.00
Board	7100				0.00
General Administration	7200				0.00
School Administration	7300				0.00
Facilities Acquisition and Construction	7410				0.00
Fiscal Services	7500				0.00
Food Services	7600				0.00
Central Services	7700				0.00
Student Transportation Services	7800				0.00
Operation of Plant	7900				0.00
Maintenance of Plant	8100				0.00
Administrative Technology Services	8200				0.00
Community Services	9100				0.00
<i>Debt Service: (Function 9200)</i>					
Redemption of Principal	710				0.00
Interest	720				0.00
Dues and Fees	730				0.00
Miscellaneous	790				0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420				0.00
Other Capital Outlay	9300				0.00
<b>Total Expenditures</b>		0.00	0.00	0.00	0.00
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		0.00	0.00	0.00	0.00
<b>OTHER FINANCING SOURCES (USES)</b>					
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	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	3715				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	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
<b>Total Other Financing Sources (Uses)</b>		0.00	0.00	0.00	0.00
<b>SPECIAL ITEMS</b>					0.00
<b>EXTRAORDINARY ITEMS</b>					0.00
<b>Net Change in Fund Balances</b>		0.00	0.00	0.00	0.00
Fund Balances, July 1, 2021	2800				0.00
Adjustments to Fund Balances	2891				0.00
Fund Balances, June 30, 2022	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, 2022

	Account Number	Self-Insurance 911	Self-Insurance 912	Self-Insurance 913	Self-Insurance 914	ARRA Consortium 915	Other 921	Other 922	Total Nonmajor Enterprise Funds
<b>ASSETS</b>									
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	0.00	36,457.62	0.00	36,457.62
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	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	1141	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	36,457.62	0.00	36,457.62
<i>Noncurrent assets:</i>									
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
<i>Capital Assets:</i>									
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		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	1340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1349	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
<b>Total Assets</b>		0.00	0.00	0.00	0.00	0.00	36,457.62	0.00	36,457.62
<b>DEFERRED OUTFLOWS OF RESOURCES</b>									
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
<b>Total Deferred Outflows of Resources</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>LIABILITIES</b>									
<i>Current liabilities:</i>									
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	17,463.15	0.00	17,463.15
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	17,463.15	0.00	17,463.15
<i>Long-term liabilities:</i>									
Unearned Revenues	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Obligations Under Leases	2315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liability for Compensated Absences	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		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Liabilities</b>		0.00	0.00	0.00	0.00	0.00	17,463.15	0.00	17,463.15
<b>DEFERRED INFLOWS OF RESOURCES</b>									
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
<b>Total Deferred Inflows of Resources</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>NET POSITION</b>									
Net Investment in Capital Assets	2770	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	18,994.47	0.00	18,994.47
Unrestricted	2790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Net Position</b>		0.00	0.00	0.00	0.00	0.00	18,994.47	0.00	18,994.47

**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, 2022**

	Account Number	Self-Insurance 911	Self-Insurance 912	Self-Insurance 913	Self-Insurance 914	ARRA Consortium 915	Other 921	Other 922	Total Nonmajor Enterprise Funds
<b>OPERATING REVENUES</b>									
Charges for Services	3481	0.00	0.00	0.00	0.00	0.00	120,250.00	0.00	120,250.00
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	1,000.00	0.00	1,000.00
<b>Total Operating Revenues</b>		0.00	0.00	0.00	0.00	0.00	121,250.00	0.00	121,250.00
<b>OPERATING EXPENSES</b>									
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	126,945.82	0.00	126,945.82
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
<b>Total Operating Expenses</b>		0.00	0.00	0.00	0.00	0.00	126,945.82	0.00	126,945.82
<b>Operating Income (Loss)</b>		0.00	0.00	0.00	0.00	0.00	(5,695.82)	0.00	(5,695.82)
<b>NONOPERATING REVENUES (EXPENSES)</b>									
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
<b>Total Nonoperating Revenues (Expenses)</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Income (Loss) Before Operating Transfers</b>		0.00	0.00	0.00	0.00	0.00	(5,695.82)	0.00	(5,695.82)
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
<b>SPECIAL ITEMS</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>EXTRAORDINARY ITEMS</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Change In Net Position</b>		0.00	0.00	0.00	0.00	0.00	(5,695.82)	0.00	(5,695.82)
Net Position, July 1, 2021	2880	0.00	0.00	0.00	0.00	0.00	24,690.29	0.00	24,690.29
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, 2022	2780	0.00	0.00	0.00	0.00	0.00	18,994.47	0.00	18,994.47

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, 2022**

	Self-Insurance 911	Self-Insurance 912	Self-Insurance 913	Self-Insurance 914	ARRA - Consortium 915	Other 921	Other 922	Total Nonmajor Enterprise Funds
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>								
Receipts from customers and users	0.00	0.00	0.00	0.00	0.00	120,250.00	0.00	120,250.00
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	(122,715.56)	0.00	(122,715.56)
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)	0.00	0.00	0.00	0.00	0.00	1,000.00	0.00	1,000.00
<b>Net cash provided (used) by operating activities</b>	0.00	0.00	0.00	0.00	0.00	(1,465.56)	0.00	(1,465.56)
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>								
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
<b>Net cash provided (used) by noncapital financing activities</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>								
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
<b>Net cash provided (used) by capital and related financing activities</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>								
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
<b>Net cash provided (used) by investing activities</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Net increase (decrease) in cash and cash equivalents</b>	0.00	0.00	0.00	0.00	0.00	(1,465.56)	0.00	(1,465.56)
Cash and cash equivalents - July 1, 2021	0.00	0.00	0.00	0.00	0.00	37,923.18	0.00	37,923.18
Cash and cash equivalents - June 30, 2022	0.00	0.00	0.00	0.00	0.00	36,457.62	0.00	36,457.62
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>								
Operating income (loss)	0.00	0.00	0.00	0.00	0.00	(5,695.82)	0.00	(5,695.82)
<i>Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:</i>								
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
<i>Change in assets and liabilities:</i>								
(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
(Increase) decrease in due from insurer	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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 accounts payable	0.00	0.00	0.00	0.00	0.00	4,230.26	0.00	4,230.26
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	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 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	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
<b>Total adjustments</b>	0.00	0.00	0.00	0.00	0.00	4,230.26	0.00	4,230.26
<b>Net cash provided (used) by operating activities</b>	0.00	0.00	0.00	0.00	0.00	(1,465.56)	0.00	(1,465.56)
<b>Noncash investing, capital and financing activities:</b>								
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, 2022**

	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
<b>ASSETS</b>									
<i>Current assets:</i>									
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	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	1141	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
<i>Noncurrent assets:</i>									
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
<i>Capital Assets:</i>									
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		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	1340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1349	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
<b>DEFERRED OUTFLOWS OF RESOURCES</b>									
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		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>LIABILITIES</b>									
<i>Current liabilities:</i>									
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
<i>Long-term liabilities:</i>									
Unearned Revenues	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Obligations Under Leases	2315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liability for Compensated Absences	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		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
<b>DEFERRED INFLOWS OF RESOURCES</b>									
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
<b>NET POSITION</b>									
Net Investment in Capital Assets	2770	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	0.00
Unrestricted	2790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Net Position		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, EXPENSES AND CHANGES IN FUND NET POSITION**  
**INTERNAL SERVICE FUNDS**  
**For the Fiscal Year Ended June 30, 2022**

	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
<b>OPERATING REVENUES</b>									
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
<b>Total Operating Revenues</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>OPERATING EXPENSES</b>									
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
<b>Total Operating Expenses</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Operating Income (Loss)</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>NONOPERATING REVENUES (EXPENSES)</b>									
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
<b>Total Nonoperating Revenues (Expenses)</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Income (Loss) Before Operating Transfers</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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
<b>SPECIAL ITEMS</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>EXTRAORDINARY ITEMS</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Change In Net Position</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, July 1, 2021	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, 2022	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, 2022**

	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
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>								
Receipts from customers and users	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	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)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Net cash provided (used) by operating activities</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>								
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
<b>Net cash provided (used) by noncapital financing activities</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>								
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
<b>Net cash provided (used) by capital and related financing activities</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>								
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
<b>Net cash provided (used) by investing activities</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Net increase (decrease) in cash and cash equivalents</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash and cash equivalents - July 1, 2021	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash and cash equivalents - June 30, 2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>								
Operating income (loss)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:</i>								
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
<i>Change in assets and liabilities:</i>								
(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
(Increase) decrease in due from insurer	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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 accounts payable	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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 agencies	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	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
<b>Total adjustments</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Net cash provided (used) by operating activities</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Noncash investing, capital and financing activities:</b>								
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 FIDUCIARY NET POSITION**  
**INVESTMENT TRUST FUNDS**  
**June 30, 2022**

	Account Number	Investment Trust Fund Name 84X	Investment Trust Fund Name 84X	Investment Trust Fund Name 84X	Total Investment Trust Funds
<b>ASSETS</b>					
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				
<b>Total Assets</b>		0.00	0.00	0.00	0.00
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
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
<b>Total Deferred Outflows of Resources</b>		0.00	0.00	0.00	0.00
<b>LIABILITIES</b>					
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
<b>Total Liabilities</b>		0.00	0.00	0.00	0.00
<b>DEFERRED INFLOWS OF RESOURCES</b>					
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
<b>Total Deferred Inflows of Resources</b>		0.00	0.00	0.00	0.00
<b>NET POSITION</b>					
<b>Restricted for:</b>					
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
<b>Total Net Position</b>		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 CHANGES IN NET POSITION**  
**INVESTMENT TRUST FUNDS**  
**For the Fiscal Year Ended June 30, 2022**

	Account Number	Investment Trust Fund Name 84X	Investment Trust Fund Name 84X	Investment Trust Fund Name 84X	Total Investment Trust Funds
<b>ADDITIONS</b>					
<i>Contributions:</i>					
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
<i>Investment Income:</i>					
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
<b>Total Additions</b>		0.00	0.00	0.00	0.00
<b>DEDUCTIONS</b>					
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
<b>Total Deductions</b>		0.00	0.00	0.00	0.00
<b>Change In Net Position</b>		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

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 FIDUCIARY NET POSITION**  
**PRIVATE-PURPOSE TRUST FUNDS**  
**June 30, 2022**

	Account Number	Private-Purpose Trust Fund Name 85X	Private-Purpose Trust Fund Name 85X	Private-Purpose Trust Fund Name 85X	Total Private-Purpose Trust Funds
<b>ASSETS</b>					
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				
<b>Total Assets</b>		0.00	0.00	0.00	0.00
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
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
<b>Total Deferred Outflows of Resources</b>		0.00	0.00	0.00	0.00
<b>LIABILITIES</b>					
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
<b>Total Liabilities</b>		0.00	0.00	0.00	0.00
<b>DEFERRED INFLOWS OF RESOURCES</b>					
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
<b>Total Deferred Inflows of Resources</b>		0.00	0.00	0.00	0.00
<b>NET POSITION</b>					
<b>Restricted for:</b>					
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
<b>Total Net Position</b>		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 CHANGES IN NET POSITION**  
**PRIVATE-PURPOSE TRUST FUNDS**  
**For the Fiscal Year Ended June 30, 2022**

	Account Number	Private-Purpose Trust Fund Name 85X	Private-Purpose Trust Fund Name 85X	Private-Purpose Trust Fund Name 85X	Total Private-Purpose Trust Funds
<b>ADDITIONS</b>					
<i>Contributions:</i>					
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
<i>Investment Income:</i>					
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
<b>Total Additions</b>		0.00	0.00	0.00	0.00
<b>DEDUCTIONS</b>					
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
<b>Total Deductions</b>		0.00	0.00	0.00	0.00
<b>Change In Net Position</b>		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

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 FIDUCIARY NET POSITION**  
**PENSION TRUST FUNDS**  
**June 30, 2022**

	Account Number	Pension Trust Fund Name 87X	Pension Trust Fund Name 87X	Pension Trust Fund Name 87X	Total Pension Trust Funds
<b>ASSETS</b>					
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				
<b>Total Assets</b>		0.00	0.00	0.00	0.00
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
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
<b>Total Deferred Outflows of Resources</b>		0.00	0.00	0.00	0.00
<b>LIABILITIES</b>					
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
<b>Total Liabilities</b>		0.00	0.00	0.00	0.00
<b>DEFERRED INFLOWS OF RESOURCES</b>					
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
<b>Total Deferred Inflows of Resources</b>		0.00	0.00	0.00	0.00
<b>NET POSITION</b>					
<b>Restricted for:</b>					
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
<b>Total Net Position</b>		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 CHANGES IN NET POSITION**  
**PENSION TRUST FUNDS**  
**For the Fiscal Year Ended June 30, 2022**

	Account Number	Pension Trust Fund Name 87X	Pension Trust Fund Name 87X	Pension Trust Fund Name 87X	Total Pension Trust Funds
<b>ADDITIONS</b>					
<i>Contributions:</i>					
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
<i>Investment Income:</i>					
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
<b>Total Additions</b>		0.00	0.00	0.00	0.00
<b>DEDUCTIONS</b>					
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
<b>Total Deductions</b>		0.00	0.00	0.00	0.00
<b>Change In Net Position</b>		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

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 FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**  
**June 30, 2022**

	Account Number	School Internal Funds 891	Custodial Fund Name 89X	Custodial Fund Name 89X	Total Custodial Funds
<b>ASSETS</b>					
Cash and Cash Equivalents	1110	831,488.67	0.00	0.00	831,488.67
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
<b>Total Assets</b>		831,488.67	0.00	0.00	831,488.67
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910				
Pension	1940				
Other Postemployment Benefits	1950				
<b>Total Deferred Outflows of Resources</b>					
<b>LIABILITIES</b>					
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				
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
<b>Total Liabilities</b>		0.00	0.00	0.00	0.00
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Accumulated Increase in Fair Value of Hedging Derivatives	2610				
Pension	2640				
Other Postemployment Benefits	2650				
<b>Total Deferred Inflows of Resources</b>					
<b>NET POSITION</b>					
<b>Restricted for:</b>					
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	831,488.67	0.00	0.00	831,488.67
Individuals, organizations and other governments	2785	0.00	0.00	0.00	0.00
<b>Total Net Position</b>		831,488.67	0.00	0.00	831,488.67

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 CHANGES IN NET POSITION**  
**CUSTODIAL FUNDS**  
**June 30, 2022**

	Account Number	School Internal Funds	Custodial Fund Name	Custodial Fund Name	Total Custodial Funds
<b>ADDITIONS</b>					
Miscellaneous	3495	0.00	0.00	0.00	0.00
<i>Contributions:</i>					
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
<i>Investment Earnings:</i>					
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
<b>Total Additions</b>		0.00	0.00	0.00	0.00
<b>DEDUCTIONS</b>					
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
<b>Total Deductions</b>		0.00	0.00	0.00	0.00
<b>Change in Net Position</b>		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

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 NET POSITION**  
**NONMAJOR COMPONENT UNITS**  
**June 30, 2022**

	Account Number	COAST Charter School	Nonmajor Component Unit Name	Nonmajor Component Unit Name	Total Nonmajor Component Units
<b>ASSETS</b>					
Cash and Cash Equivalents	1110	318,288.00	0.00	0.00	318,288.00
Investments	1160	102,535.00	0.00	0.00	102,535.00
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	1170	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	93,520.00	0.00	0.00	93,520.00
Due From Insurer	1180	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00
Internal Balances		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	1420	0.00	0.00	0.00	0.00
Leases Receivable	1425	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00
Prepaid Items	1230	12,222.00	0.00	0.00	12,222.00
Long-Term Investments	1460	0.00	0.00	0.00	0.00
Prepaid Insurance Costs	1430	0.00	0.00	0.00	0.00
Other Postemployment Benefits Asset	1410	0.00	0.00	0.00	0.00
Pension Asset	1415	0.00	0.00	0.00	0.00
<i>Capital Assets:</i>					
Land	1310	0.00	0.00	0.00	0.00
Land Improvements - Nondepreciable	1315	0.00	0.00	0.00	0.00
Construction in Progress	1360	0.00	0.00	0.00	0.00
Nondepreciable Capital Assets		0.00	0.00	0.00	0.00
Improvements Other Than Buildings	1320	52,442.00	0.00	0.00	52,442.00
Less Accumulated Depreciation	1329	(30,425.00)	0.00	0.00	(30,425.00)
Buildings and Fixed Equipment	1330	508,815.00	0.00	0.00	508,815.00
Less Accumulated Depreciation	1339	(178,314.00)	0.00	0.00	(178,314.00)
Furniture, Fixtures and Equipment	1340	150,183.00	0.00	0.00	150,183.00
Less Accumulated Depreciation	1349	(134,324.00)	0.00	0.00	(134,324.00)
Motor Vehicles	1350	320,237.00	0.00	0.00	320,237.00
Less Accumulated Depreciation	1359	(146,689.00)	0.00	0.00	(146,689.00)
Property Under Leases	1370	297,462.00	0.00	0.00	297,462.00
Less Accumulated Amortization	1379	(148,693.00)	0.00	0.00	(148,693.00)
Audiovisual Materials	1381	5,027.00	0.00	0.00	5,027.00
Less Accumulated Depreciation	1388	(5,027.00)	0.00	0.00	(5,027.00)
Computer Software	1382	3,248.00	0.00	0.00	3,248.00
Less Accumulated Amortization	1389	(3,248.00)	0.00	0.00	(3,248.00)
Depreciable Capital Assets, Net		690,694.00	0.00	0.00	690,694.00
Total Capital Assets		690,694.00	0.00	0.00	690,694.00
<b>Total Assets</b>		<b>1,217,259.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,217,259.00</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00
Net Carrying Amount of Debt Refunding	1920	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
Asset Retirement Obligation	1960	0.00	0.00	0.00	0.00
<b>Total Deferred Outflows of Resources</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>LIABILITIES</b>					
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	80,183.00	0.00	0.00	80,183.00
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	2210	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	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	2150	0.00	0.00	0.00	0.00
Estimated Unpaid Claims - Self-Insurance Program	2271	0.00	0.00	0.00	0.00
Estimated Liability for Claims Adjustment	2272	0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280	0.00	0.00	0.00	0.00
Unearned Revenues	2410	0.00	0.00	0.00	0.00
<i>Long-Term Liabilities:</i>					
<i>Portion Due Within One Year:</i>					
Notes Payable	2310	0.00	0.00	0.00	0.00
Obligations Under Leases	2315	0.00	0.00	0.00	0.00
Bonds Payable	2320	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	0.00	0.00	0.00	0.00
Lease-Purchase Agreements Payable	2340	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00
Net Other Postemployment Benefits Obligation	2360	0.00	0.00	0.00	0.00
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
Other Long-Term Liabilities	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	2280	0.00	0.00	0.00	0.00
Due Within One Year		0.00	0.00	0.00	0.00
<i>Portion Due After One Year:</i>					
Notes Payable	2310	0.00	0.00	0.00	0.00
Obligations Under Leases	2315	0.00	0.00	0.00	0.00
Bonds Payable	2320	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	0.00	0.00	0.00	0.00
Lease-Purchase Agreements Payable	2340	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00
Net Other Postemployment Benefits Obligation	2360	0.00	0.00	0.00	0.00
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
Other Long-Term Liabilities	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	2280	0.00	0.00	0.00	0.00
Due in More than One Year		0.00	0.00	0.00	0.00
Total Long-Term Liabilities		0.00	0.00	0.00	0.00
<b>Total Liabilities</b>		<b>80,183.00</b>	<b>0.00</b>	<b>0.00</b>	<b>80,183.00</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
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	0.00	0.00	0.00	0.00
Deferred Revenue	2630	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
<b>Total Deferred Inflows of Resources</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>NET POSITION</b>					
Net Investment in Capital Assets	2770	690,694.00	0.00	0.00	690,694.00
<i>Restricted For:</i>					
Categorical Carryover Programs	2780	0.00	0.00	0.00	0.00
Food Service	2780	48,651.00	0.00	0.00	48,651.00
Debt Service	2780	0.00	0.00	0.00	0.00
Capital Projects	2780	55,381.00	0.00	0.00	55,381.00
Other Purposes	2780	71,698.00	0.00	0.00	71,698.00
Unrestricted	2790	270,652.00	0.00	0.00	270,652.00
<b>Total Net Position</b>		<b>1,137,076.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,137,076.00</b>

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 ACTIVITIES**  
**NONMAJOR COMPONENT UNITS**  
**COAST Charter School**  
**For the Fiscal Year Ended June 30, 2022**

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position Component Unit
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<i>Component Unit Activities:</i>						
Instruction	5000	1,150,273.00	0.00	248,539.00	0.00	(901,734.00)
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	214,312.00	0.00	0.00	0.00	(214,312.00)
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	22,989.00	0.00	0.00	0.00	(22,989.00)
Food Services	7600	108,988.00	1,775.00	110,977.00	0.00	3,764.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	65,696.00	0.00	66,576.00	0.00	880.00
Operation of Plant	7900	255,108.00	0.00	165,222.00	103,927.00	14,041.00
Maintenance of Plant	8100	25,130.00	0.00	0.00	0.00	(25,130.00)
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	58.00	0.00	0.00	0.00	(58.00)
Unallocated Depreciation/Amortization Expense		0.00				0.00
<b>Total Component Unit Activities</b>		1,842,554.00	1,775.00	591,314.00	103,927.00	(1,145,538.00)

**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, 2021  
Adjustments to Net Position  
Net Position, June 30, 2022

0.00
0.00
0.00
0.00
1,125,075.00
665.00
0.00
0.00
0.00
0.00
1,125,740.00
(19,798.00)
1,156,874.00
0.00
1,137,076.00



**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, 2022**

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position Component Unit
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
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	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	0.00
Investment Earnings	0.00
Miscellaneous	0.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
<b>Total General Revenues, Special Items, Extraordinary Items and Transfers</b>	0.00
<b>Change in Net Position</b>	0.00
Net Position, July 1, 2021	0.00
Adjustments to Net Position	0.00
Net Position, June 30, 2022	0.00

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

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

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position Component Unit
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<i>Component Unit Activities:</i>						
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
<b>Total Component Unit Activities</b>		0.00	0.00	0.00	0.00	0.00

**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	0.00
Investment Earnings	0.00
Miscellaneous	0.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
<b>Total General Revenues, Special Items, Extraordinary Items and Transfers</b>	0.00
<b>Change in Net Position</b>	0.00
Net Position, July 1, 2021	0.00
Adjustments to Net Position	0.00
Net Position, June 30, 2022	0.00

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

**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, 2022**

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position Component Unit
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<i>Component Unit Activities:</i>						
Instruction	5000	1,150,273.00	0.00	248,539.00	0.00	(901,734.00)
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	214,312.00	0.00	0.00	0.00	(214,312.00)
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	22,989.00	0.00	0.00	0.00	(22,989.00)
Food Services	7600	108,988.00	1,775.00	110,977.00	0.00	3,764.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	65,696.00	0.00	66,576.00	0.00	880.00
Operation of Plant	7900	255,108.00	0.00	165,222.00	103,927.00	14,041.00
Maintenance of Plant	8100	25,130.00	0.00	0.00	0.00	(25,130.00)
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	58.00	0.00	0.00	0.00	(58.00)
Unallocated Depreciation/Amortization Expense		0.00				0.00
<b>Total Component Unit Activities</b>		1,842,554.00	1,775.00	591,314.00	103,927.00	(1,145,538.00)

**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, 2021  
Adjustments to Net Position  
Net Position, June 30, 2022

0.00
0.00
0.00
0.00
1,125,075.00
665.00
0.00
0.00
0.00
0.00
1,125,740.00
(19,798.00)
1,156,874.00
0.00
1,137,076.00

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

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

REVENUES	Account Number	
<i>Federal Direct:</i>		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	72,904.44
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	72,904.44
<i>Federal Through State and Local:</i>		
Medicaid	3202	32,465.85
National Forest Funds	3255	133,899.85
Federal Through Local	3280	178,686.80
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	345,052.50
<i>State:</i>		
Florida Education Finance Program (FEFP)	3310	26,237,287.00
Workforce Development	3315	89,546.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentives	3317	
Adults with Disabilities	3318	50,989.38
CO&DS Withheld for Administrative Expenditure	3323	2,964.48
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	
State Forest Funds	3342	1,077.43
State License Tax	3343	9,638.51
District Discretionary Lottery Funds	3344	
<i>Categorical Programs:</i>		
Class Size Reduction Operating Funds	3355	4,845,459.00
Florida School Recognition Funds	3361	
Voluntary Prekindergarten Program	3371	243,639.25
Preschool Projects	3372	
<i>Other State:</i>		
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	29,742.81
Total State	3300	31,510,343.86
<i>Local:</i>		
District School Taxes	3411	7,300,174.21
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	
Interest on Investments	3431	20,918.98
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	47,250.64
Interest Income - Leases	3445	
<i>Student Fees:</i>		
Adult General Education Course Fees	3461	1,230.00
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	60.00
Financial Aid Fees	3468	
Other Student Fees	3469	8,124.00
<i>Other Fees:</i>		
Preschool Program Fees	3471	42,335.00
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	
Other Schools, Courses and Classes Fees	3479	
<i>Miscellaneous Local:</i>		
Bus Fees	3491	
Transportation Services Rendered for School Activities	3492	
Sale of Junk	3493	342.00
Receipt of Federal Indirect Cost Rate	3494	196,546.62
Other Miscellaneous Local Sources	3495	517,030.40
Refunds of Prior Year's Expenditures	3497	25,425.06
Collections for Lost, Damaged and Sold Textbooks	3498	
Receipt of Food Service Indirect Costs	3499	111,732.69
Total Local	3400	8,271,169.60
<b>Total Revenues</b>	3000	40,199,470.40

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
Current:									
Instruction	5000	15,720,013.41	4,244,313.38	2,111,087.95		513,947.70	420,663.26	217,134.76	23,227,160.46
Student Support Services	6100	1,424,413.28	378,307.72	270,735.08	1,454.12	4,001.07	6,233.30	108.00	2,085,252.57
Instructional Media Services	6200	377,550.23	113,226.07	10,539.12		1,663.18	18,725.15	150.00	521,853.75
Instruction and Curriculum Development Services	6300	346,554.26	101,065.39	4,335.95		6,297.61	647.52	45.00	458,945.73
Instructional Staff Training Services	6400	110,169.00	11,770.59	80,970.00		909.51		7,284.80	211,103.90
Instruction-Related Technology	6500	232,184.16	71,397.76		2,728.32				306,310.24
Board	7100	149,415.50	73,502.67	253,373.33				37,039.98	513,331.48
General Administration	7200	158,997.14	51,848.68	47,493.31		14,135.44	30.81	10,706.24	283,211.62
School Administration	7300	2,368,403.57	649,843.99	11,585.48		15,090.34	14,787.55	182.00	3,059,892.93
Facilities Acquisition and Construction	7410	71,790.09	16,189.91	54,142.53		1,119.05	13,693.02	104,035.00	260,969.60
Fiscal Services	7500	341,269.82	115,793.51	20,590.81		2,605.09	1,145.75		481,404.98
Food Services	7600	650.00	44.64			100.86			795.50
Central Services	7700	356,376.56	112,860.51	398,525.31	229.32	13,094.71	15,614.11	5,077.26	901,777.78
Student Transportation Services	7800	1,445,541.74	445,798.53	443,358.32	414,579.54	164,761.52	21,477.77	44,034.39	2,979,551.81
Operation of Plant	7900	1,665,495.93	507,485.94	1,632,240.02	1,280,786.42	117,118.07	22,735.86		5,225,862.24
Maintenance of Plant	8100	510,699.01	161,979.56	247,699.53	20,255.09	215,760.22	2,544.98		1,158,938.39
Administrative Technology Services	8200	209,837.84	53,887.39	219,738.70			29,554.47		513,018.40
Community Services	9100	11,696.00	2,079.12						13,775.12
Capital Outlay:									
Facilities Acquisition and Construction	7420						49,736.00		49,736.00
Other Capital Outlay	9300						468,404.07		468,404.07
Debt Service: (Function 9200)									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		25,501,057.54	7,111,395.36	5,806,415.44	1,720,032.81	1,070,604.37	1,085,993.62	425,797.43	42,721,296.57
Excess (Deficiency) of Revenues Over Expenditures									(2,521,826.17)

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	88,027.79
Transfers In:		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	1,311,556.74
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	1,311,556.74
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)		1,399,584.53
Net Change In Fund Balance		(1,122,241.64)
Fund Balance, July 1, 2021	2800	6,650,754.30
Adjustments to Fund Balance	2891	64,117.65
Ending Fund Balance:		
Nonspendable Fund Balance	2710	171,416.83
Restricted Fund Balance	2720	790,092.54
Committed Fund Balance	2730	
Assigned Fund Balance	2740	548,864.18
Unassigned Fund Balance	2750	4,082,256.76
Total Fund Balances, June 30, 2022	2700	5,592,630.31

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, 2022

Exhibit K-2  
FDOE Page 4  
**Fund 410**

REVENUES	Account Number	
<i>Federal :</i>		
Miscellaneous Federal Direct	3199	
<i>Federal Through State and Local:</i>		
School Lunch Reimbursement	3261	2,343,527.19
School Breakfast Reimbursement	3262	873,159.50
Afterschool Snack Reimbursement	3263	
Child Care Food Program	3264	
USDA-Donated Commodities	3265	238,667.12
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	3,455,353.81
<i>State:</i>		
School Breakfast Supplement	3337	17,342.00
School Lunch Supplement	3338	19,154.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	36,496.00
<i>Local:</i>		
Interest on Investments	3431	2,707.66
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Student Lunches	3451	23,297.58
Student Breakfasts	3452	
Adult Breakfasts/Lunches	3453	3,465.18
Student and Adult á la Carte Fees	3454	99,903.85
Student Snacks	3455	
Other Food Sales	3456	4,976.45
Other Miscellaneous Local Sources	3495	483.37
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	134,834.09
<b>Total Revenues</b>	3000	3,626,683.90

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

For the Fiscal Year Ended June 30, 2022

Exhibit K-2  
FDOE Page 5  
Fund 410

EXPENDITURES (Functions 7600/9300)	Account Number	
Salaries	100	340,057.64
Employee Benefits	200	122,221.50
Purchased Services	300	1,946,935.42
Energy Services	400	44,018.89
Materials and Supplies	500	268,071.73
Capital Outlay	600	6,022.58
Other	700	114,162.69
Other Capital Outlay (Function 9300)	600	18,089.00
Total Expenditures		2,859,579.45
Excess (Deficiency) of Revenues Over Expenditures		767,104.45
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		767,104.45
Fund Balance, July 1, 2021	2800	253,401.94
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	87,286.10
Restricted Fund Balance	2720	933,220.29
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2022	2700	1,020,506.39



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

Exhibit K-3  
FDOE Page 6  
Fund 420

For the Fiscal Year Ended June 30, 2022

REVENUES	Account Number	
<i>Federal Direct:</i>		
Head Start	3130	
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	0.00
<i>Federal Through State and Local:</i>		
Career and Technical Education	3201	110,759.87
Medicaid	3202	
Individuals with Disabilities Education Act (IDEA)	3230	1,245,493.71
<i>Workforce Innovation and Opportunity Act:</i>		
Adult General Education	3221	27,865.07
English Literacy and Civics Education	3222	
Adult Migrant Education	3223	
Other WIOA Programs	3224	
<i>ESSA - Elementary and Secondary Education Act:</i>		
Elementary and Secondary Education Act - Title I	3240	1,014,844.15
Teacher and Principal Training and Recruiting - Title II, Part A	3225	164,502.92
Math and Science Partnerships - Title II, Part B	3226	
Language Instruction - Title III	3241	
Twenty-First Century Schools - Title IV	3242	70,776.08
Federal Through Local	3280	
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	2,634,241.80
<i>State:</i>		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	0.00
<i>Local:</i>		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Sale of Junk	3493	
Other Miscellaneous Local Sources	3495	
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	0.00
<b>Total Revenues</b>	3000	2,634,241.80

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000	917,365.35	283,731.86	319,923.92		28,675.85	37,840.21	23,609.00	1,611,146.19
Student Support Services	6100	209,381.25	53,209.21	135,679.96		4,001.88			402,272.30
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	53,012.95	14,661.89	18,353.30			259.00		86,287.14
Instructional Staff Training Services	6400	277,454.68	58,016.07	52,446.18		1,926.36	1,860.04	40.00	391,743.33
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200							107,171.45	107,171.45
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	922.54	90.87	4,896.37					5,909.78
Student Transportation Services	7800	272.04	49.58		143.25				464.87
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						29,246.74		29,246.74
<b>Total Expenditures</b>		1,458,408.81	409,759.48	531,299.73	143.25	34,604.09	69,205.99	130,820.45	2,634,241.80
<b>Excess (Deficiency) of Revenues over Expenditures</b>									0.00
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>	Account Number								
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
<i>Transfers In:</i>									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	0.00							
<i>Transfers Out: (Function 9700)</i>									
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700	0.00							
<b>Total Other Financing Sources (Uses)</b>		0.00							
<b>Net Change in Fund Balance</b>		0.00							
Fund Balance, July 1, 2021	2800								
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balances, June 30, 2022	2700	0.00							

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

REVENUES	Account Number	Elem. & Sec. School Emergency Relief (ESSER) 441	Other CARES Act Relief Fund (Including GEER) 442	Elem. & Sec. School Emergency Relief (ESSER II) 443	Other CRRSA Act Relief Fund (Including GEER II) 444	Elem. & Sec. School Emergency Relief (ESSER III) 445	Other ARP Act Relief Fund 446	Totals
<i>Federal Direct:</i>								
Miscellaneous Federal Direct	3199							0.00
Total Federal Direct:	3100	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Federal Through State and Local:</i>								
Education Stabilization Funds - K-12	3271	913.91	13818.39	155351.74	75474.26	1885611.50	106217.41	2,237,387.21
Education Stabilization Funds - Workforce	3272							0.00
Education Stabilization Funds - VPK	3273							0.00
Federal Through Local	3280							0.00
Miscellaneous Federal Through State	3299							0.00
Total Federal Through State and Local	3200	913.91	13,818.39	155,351.74	75,474.26	1,885,611.50	106,217.41	2,237,387.21
<i>Local:</i>								
Other Miscellaneous Local Sources	3495							0.00
Total Local	3400	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Revenues</b>	3000	913.91	13,818.39	155,351.74	75,474.26	1,885,611.50	106,217.41	2,237,387.21

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

Exhibit K-4  
FDOE Page 9  
Fund 441

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
Current:									
Instruction	5000			913.91					913.91
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		0.00	0.00	913.91	0.00	0.00	0.00	0.00	913.91
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number								
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	0.00							
Transfers Out: (Function 9700)									
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700	0.00							
Total Other Financing Sources (Uses)									0.00
Net Change in Fund Balance									0.00
Fund Balance, July 1, 2021	2800								
Adjustments to Fund Balance	2891								
Ending Fund Balance:									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balances, June 30, 2022	2700	0.00							

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

Exhibit K-4  
FDOE Page 10  
Fund 442

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
Current:									
Instruction	5000			12,137.50		1,140.92			13,278.42
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300						378.50		378.50
Instructional Staff Training Services	6400	150.00	11.47						161.47
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		150.00	11.47	12,137.50	0.00	1,140.92	378.50	0.00	13,818.39
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number								
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	0.00							
Transfers Out: (Function 9700)									
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700	0.00							
Total Other Financing Sources (Uses)		0.00							
Net Change in Fund Balance		0.00							
Fund Balance, July 1, 2021	2800								
Adjustments to Fund Balance	2891								
Ending Fund Balance:									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balances, June 30, 2022	2700	0.00							

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

Exhibit K-4  
FDOE Page 11  
Fund 443

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
Current:									
Instruction	5000	66,628.18	12,082.89	62,012.00		212.85			140,935.92
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			6,000.00		2,111.59			8,111.59
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200							5,551.30	5,551.30
School Administration	7300	635.57	117.36						752.93
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		67,263.75	12,200.25	68,012.00	0.00	2,324.44	0.00	5,551.30	155,351.74
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number								
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	0.00							
Transfers Out: (Function 9700)									
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700	0.00							
Total Other Financing Sources (Uses)		0.00							
Net Change in Fund Balance		0.00							
Fund Balance, July 1, 2021	2800								
Adjustments to Fund Balance	2891								
Ending Fund Balance:									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balances, June 30, 2022	2700	0.00							

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

Exhibit K-4  
FDOE Page 12  
Fund 444

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
Current:									
Instruction	5000						27,325.80		27,325.80
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						48,148.46		48,148.46
Total Expenditures		0.00	0.00	0.00	0.00	0.00	75,474.26	0.00	75,474.26
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number								
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	0.00							
Transfers Out: (Function 9700)									
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700	0.00							
Total Other Financing Sources (Uses)		0.00							
Net Change in Fund Balance		0.00							
Fund Balance, July 1, 2021	2800								
Adjustments to Fund Balance	2891								
Ending Fund Balance:									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balances, June 30, 2022	2700	0.00							

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

Exhibit K-4  
FDOE Page 13  
Fund 445

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
Current:									
Instruction	5000	589,018.45	142,352.06	68,890.59		13,793.73			814,054.83
Student Support Services	6100	121,265.12	18,666.76						139,931.88
Instructional Media Services	6200	9,000.00	688.50						9,688.50
Instruction and Curriculum Development Services	6300	7,000.00	535.50						7,535.50
Instructional Staff Training Services	6400	84,013.61	9,726.40	3,750.00					97,490.01
Instruction-Related Technology	6500	88,795.89	20,332.58						109,128.47
Board	7100								0.00
General Administration	7200	1,000.00	76.50					79,472.98	80,549.48
School Administration	7300	198,530.00	55,406.78						253,936.78
Facilities Acquisition and Construction	7410	2,000.00	153.00						2,153.00
Fiscal Services	7500	6,000.00	459.00						6,459.00
Food Services	7600	16,000.00	1,224.00	20,453.50					37,677.50
Central Services	7700	15,823.60	2,303.08						18,126.68
Student Transportation Services	7800	180,284.91	16,397.97		6,771.97				203,454.85
Operation of Plant	7900	57,000.00	4,360.50			27,214.80			88,575.30
Maintenance of Plant	8100	9,000.00	688.50						9,688.50
Administrative Technology Services	8200	5,892.49	1,268.73						7,161.22
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		1,390,624.07	274,639.86	93,094.09	6,771.97	41,008.53	0.00	79,472.98	1,885,611.50
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number								
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	0.00							
Transfers Out: (Function 9700)									
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700	0.00							
Total Other Financing Sources (Uses)		0.00							
Net Change in Fund Balance		0.00							
Fund Balance, July 1, 2021	2800								
Adjustments to Fund Balance	2891								
Ending Fund Balance:									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balances, June 30, 2022	2700	0.00							



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

Exhibit K-4  
FDOE Page 14  
Fund 446

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
Current:									
Instruction	5000	64,953.84	25,715.46	2,156.48		426.25	3,061.46		96,313.49
Student Support Services	6100			2,372.00					2,372.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200							4,350.89	4,350.89
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						3,181.03		3,181.03
Total Expenditures		64,953.84	25,715.46	4,528.48	0.00	426.25	6,242.49	4,350.89	106,217.41
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number								
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600		0.00						
Transfers Out: (Function 9700)									
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700		0.00						
Total Other Financing Sources (Uses)			0.00						
Net Change in Fund Balance			0.00						
Fund Balance, July 1, 2021	2800								
Adjustments to Fund Balance	2891								
Ending Fund Balance:									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balances, June 30, 2022	2700		0.00						

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, 2022

Exhibit K-5  
FDOE Page 15  
Fund 490

REVENUES	Account Number								
<i>Federal Through State and Local:</i>									
Federal Through Local	3280								
Miscellaneous Federal Through State	3299								
Total Federal Through State and Local	3200								0.00
<i>State:</i>									
Other Miscellaneous State Revenues	3399								
<i>Local:</i>									
Interest on Investments	3431								
Gain on Sale of Investments	3432								
Net Increase (Decrease) in Fair Value of Investments	3433								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Total Local	3400								0.00
<b>Total Revenues</b>	3000								0.00
EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000								0.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
<b>Total Expenditures</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Excess (Deficiency) of Revenues over Expenditures</b>									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number								
Loss Recoveries	3740								
<i>Transfers In:</i>									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600								0.00
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								0.00
<b>Total Other Financing Sources (Uses)</b>									0.00
<b>Net Change in Fund Balance</b>									0.00
Fund Balance, July 1, 2021	2800								
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balances, June 30, 2022	2700								0.00

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

Exhibit K-6  
FDOE Page 16  
Funds 200

REVENUES	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Sections 1011.14 and 1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Totals
<i>Federal:</i>									
Miscellaneous Federal Direct	3199								0.00
Miscellaneous Federal Through State	3299								0.00
<i>State:</i>									
CO&DS Withheld for SBE/COBI Bonds	3322								0.00
SBE/COBI Bond Interest	3326								0.00
Sales Tax Distribution (s. 212.20(6)(d)6 a., F.S.)	3341								0.00
Other Miscellaneous State Revenues	3399								0.00
Total State Sources	3300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Local:</i>									
District Debt Service Taxes	3412								0.00
County Local Sales Tax	3418								0.00
School District Local Sales Tax	3419								0.00
Tax Redemptions	3421								0.00
Payment in Lieu of Taxes	3422								0.00
Excess Fees	3423								0.00
Interest on Investments	3431								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
Impact Fees	3496								0.00
Refunds of Prior Year's Expenditures	3497								0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Revenues</b>	3000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>EXPENDITURES</b>									
<i>Debt Service (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
Dues and Fees	730								0.00
Other Debt Service	791								0.00
<b>Total Expenditures</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE</b>	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Sections 1011.14 and 1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Totals
Issuance of Bonds	3710								0.00
Premium on Sale of Bonds	3791								0.00
Discount on Sale of Bonds (Function 9299)	891								0.00
Proceeds of Lease-Purchase Agreements	3750								0.00
Premium on Lease-Purchase Agreements	3793								0.00
Discount on Lease-Purchase Agreements (Function 9299)	893								0.00
Loans	3720								0.00
Proceeds of Forward Supply Contract	3760								0.00
Face Value of Refunding Bonds	3715								0.00
Premium on Refunding Bonds	3792								0.00
Discount on Refunding Bonds (Function 9299)	892								0.00
Payments to Refunded Bonds Escrow Agent (Function 9299)	761								0.00
Refunding Lease-Purchase Agreements	3755								0.00
Premium on Refunding Lease-Purchase Agreements	3794								0.00
Discount on Refunding Lease-Purchase Agmnts (Function 9299)	894								0.00
Payments to Refunded Lease-Purchase Escrow Agent (Function 9299)	762								0.00
<i>Transfers In:</i>									
From General Fund	3610								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
From Enterprise Funds	3690								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
To Enterprise Funds	990								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Other Financing Sources (Uses)</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Net Change in Fund Balances</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balance, July 1, 2021	2800								0.00
Adjustments to Fund Balances	2891								0.00
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								0.00
Restricted Fund Balance	2720								0.00
Committed Fund Balance	2730								0.00
Assigned Fund Balance	2740								0.00
Unassigned Fund Balance	2750								0.00
Total Fund Balances, June 30, 2022	2700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

REVENUES	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 1011.14 and 1011.15, F.S., Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Program (CO&DS) 360	Nonvoted Capital Improvement Section 1011.71(2), F.S. 370	Voted Capital Improvement Fund 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Totals
<i>Federal:</i>												
Miscellaneous Federal Direct	3199											0.00
Miscellaneous Federal Through State	3299											0.00
<i>State:</i>												
CO&DS Distributed	3321						194,667.52					194,667.52
Interest on Undistributed CO&DS	3325						1,405.88					1,405.88
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341									247,250.00		247,250.00
State Through Local	3380											0.00
Public Education Capital Outlay (PECO)	3391											0.00
Classrooms First Program	3392											0.00
SMART Schools Small County Assistance Program	3395											0.00
Class Size Reduction Capital Outlay	3396											0.00
Charter School Capital Outlay Funding	3397									103,927.00		103,927.00
Other Miscellaneous State Revenues	3399									17,990.04		17,990.04
Total State Sources	3300	0.00	0.00	0.00	0.00	0.00	196,073.40	0.00	0.00	369,167.04	0.00	565,240.44
<i>Local:</i>												
District Local Capital Improvement Tax	3413							2,504,671.12				2,504,671.12
County Local Sales Tax	3418											0.00
School District Local Sales Tax	3419											0.00
Tax Redemptions	3421											0.00
Payment in Lieu of Taxes	3422											0.00
Excess Fees	3423											0.00
Interest on Investments	3431			61.07			1,111.96	3,880.47		478.86		5,532.36
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									1,709,936.88		1,709,936.88
Impact Fees	3496											0.00
Refunds of Prior Year's Expenditures	3497											0.00
Total Local Sources	3400	0.00	0.00	61.07	0.00	0.00	1,111.96	2,508,551.59	0.00	1,710,415.74	0.00	4,220,140.36
Total Revenues	3000	0.00	0.00	61.07	0.00	0.00	197,185.36	2,508,551.59	0.00	2,079,582.78	0.00	4,785,380.80
EXPENDITURES												
<i>Capital Outlay: (Function 7400)</i>												
Library Books	610											0.00
Audiovisual Materials	620											0.00
Buildings and Fixed Equipment	630									26,664.23		26,664.23
Furniture, Fixtures and Equipment	640									14,577.12		14,577.12
Motor Vehicles (Including Buses)	650											0.00
Land	660											0.00
Improvements Other Than Buildings	670									992,924.21		992,924.21
Remodeling and Renovations	680							70,501.00		1,729,215.15		1,799,716.15
Computer Software	690											0.00
Charter School Local Capital Improvement	793											0.00
Charter School Capital Outlay Sales Tax	795											0.00
<i>Debt Service: (Function 9200)</i>												
Redemption of Principal	710							180,000.00		60,089.13		240,089.13
Interest	720							15,070.00		10,109.75		25,179.75
Dues and Fees	730						223.48			1,719.87		1,943.35
Other Debt Service	791											0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	223.48	265,571.00	0.00	2,835,299.46	0.00	3,101,093.94
Excess (Deficiency) of Revenues Over Expenditures		0.00	0.00	61.07	0.00	0.00	196,961.88	2,242,980.59	0.00	(755,716.68)	0.00	1,684,286.86

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 1011.14 and 1011.15, F.S., Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Program (CO&DS) 360	Nonvoted Capital Improvement Section 1011.71(2), F.S. 370	Voted Capital Improvement Fund 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Totals
Issuance of Bonds	3710											0.00
Premium on Sale of Bonds	3791											0.00
Discount on Sale of Bonds (Function 9299)	891											0.00
Proceeds of Lease-Purchase Agreements	3750									418,300.07		418,300.07
Premium on Lease-Purchase Agreements	3793											0.00
Discount on Lease-Purchase Agreements (Function 9299)	893											0.00
Loans	3720											0.00
Sale of Capital Assets	3730											0.00
Loss Recoveries	3740											0.00
Proceeds of Forward Supply Contract	3760											0.00
Proceeds from Special Facility Construction Account	3770											0.00
Transfers In:												
From General Fund	3610											0.00
From Debt Service Funds	3620											0.00
From Special Revenue Funds	3640											0.00
Interfund	3650											0.00
From Permanent Funds	3660											0.00
From Internal Service Funds	3670											0.00
From Enterprise Funds	3690											0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)												
To General Fund	910							(1,131,792.74)		(179,764.00)		(1,311,556.74)
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	(1,131,792.74)	0.00	(179,764.00)	0.00	(1,311,556.74)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	0.00	(1,131,792.74)	0.00	238,536.07	0.00	(893,256.67)
Net Change in Fund Balances		0.00	0.00	61.07	0.00	0.00	196,961.88	1,111,187.85	0.00	(517,180.61)	0.00	791,030.19
Fund Balance, July 1, 2021	2800			20,807.94			379,269.39	578,171.06		672,329.72		1,650,578.11
Adjustments to Fund Balances	2891											0.00
Ending Fund Balance:												
Nonspendable Fund Balance	2710											0.00
Restricted Fund Balance	2720			20,869.01			576,231.27	1,689,358.91		155,149.11		2,441,608.30
Committed Fund Balance	2730											0.00
Assigned Fund Balance	2740											0.00
Unassigned Fund Balance	2750											0.00
Total Fund Balances, June 30, 2022	2700	0.00	0.00	20,869.01	0.00	0.00	576,231.27	1,689,358.91	0.00	155,149.11	0.00	2,441,608.30

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

Exhibit K-8  
FDOE Page 19  
**Fund 000**

REVENUES	Account Number								
Federal Direct	3100								
Federal Through State and Local	3200								
State Sources	3300								
Local Sources	3400								
<b>Total Revenues</b>	3000	0.00							
EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000								0.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
<b>Total Expenditures</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Excess (Deficiency) of Revenues Over Expenditures</b>									0.00
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>	Account Number								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
<i>Transfers In:</i>									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	0.00							
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700	0.00							
<b>Total Other Financing Sources (Uses)</b>		0.00							
<b>Net Change in Fund Balance</b>		0.00							
Fund Balance, July 1, 2021	2800								
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
<b>Total Fund Balances, June 30, 2022</b>	2700	0.00							

INCOME OR (LOSS)	Account Number	Self-Insurance - Consortium 911	Self-Insurance - Consortium 912	Self-Insurance - Consortium 913	Self-Insurance - Consortium 914	ARRA - Consortium 915	Other Enterprise Programs 921	Other Enterprise Programs 922	Totals
OPERATING REVENUES									
Charges for Services	3481						120,250.00		120,250.00
Charges for Sales	3482								0.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489						1,000.00		1,000.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	121,250.00	0.00	121,250.00
OPERATING EXPENSES (Function 9900)									
Salaries	100								0.00
Employee Benefits	200								0.00
Purchased Services	300						126,945.82		126,945.82
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	126,945.82	0.00	126,945.82
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	(5,695.82)	0.00	(5,695.82)
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	(5,695.82)	0.00	(5,695.82)
TRANSFERS and CHANGES IN NET POSITION									
Transfers In:									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Position		0.00	0.00	0.00	0.00	0.00	(5,695.82)	0.00	(5,695.82)
Net Position, July 1, 2021	2880						24,690.29		24,690.29
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2022	2780						18,994.47		18,994.47

INCOME OR (LOSS)	Account Number	Self-Insurance 711	Self-Insurance 712	Self-Insurance 713	Self-Insurance 714	Self-Insurance 715	Consortium Programs 731	Other Internal Service 791	Totals
OPERATING REVENUES									
Charges for Services	3481								0.00
Charges for Sales	3482								0.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489								0.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPERATING EXPENSES (Function 9900)									
Salaries	100								0.00
Employee Benefits	200								0.00
Purchased Services	300								0.00
Energy Services	400								0.00
Materials and Supplies	500								0.00
Capital Outlay	600								0.00
Other	700								0.00
Depreciation and Amortization Expense	780								0.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431								0.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFERS and CHANGES IN NET POSITION									
Transfers In:									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Enterprise Funds	3690								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Enterprise Funds	990								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, July 1, 2021	2880								0.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2022	2780								0.00



DISTRICT SCHOOL BOARD OF WAKULLA COUNTY  
COMBINING STATEMENT OF CHANGES IN ASSETS, LIABILITIES AND FIDUCIARY NET POSITION  
SCHOOL INTERNAL FUNDS  
June 30, 2022

ASSETS	Account Number	Beginning Balance July 1, 2021	Additions	Deductions	Ending Balance June 30, 2022
Cash	1110	796,437.67	919,266.00	884,215.00	831,488.67
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		796,437.67	919,266.00	884,215.00	831,488.67
LIABILITIES					
Cash Overdraft	2125				0.00
Accrued Salaries and Benefits	2110				0.00
Payroll Deductions and Withholdings	2170				0.00
Accounts Payable	2120				0.00
Internal Accounts Payable	2290				0.00
Due to Budgetary Funds	2161				0.00
Total Liabilities		0.00	0.00	0.00	0.00
NET POSITION					
Restricted for:					
Other purposes		796,437.67			831,488.67
Individuals, organizations and other governments					
Total Net Position	2785	796,437.67			831,488.67

	Account Number	Governmental Activities Total Balance [1] June 30, 2022	Business-Type Activities Total Balance [1] June 30, 2022	Total	Governmental Activities - Debt Principal Payments 2021-22	Governmental Activities - Principal Due Within One Year 2022-23	Governmental Activities - Debt Interest Payments 2021-22	Governmental Activities - Interest Due Within One Year 2022-23
Notes Payable	2310	360,000.00		360,000.00	180,000.00	180,000.00	15,070.00	10,037.50
Obligations Under Leases	2315			0.00				
Bonds Payable								
SBE/COBI Bonds Payable	2321			0.00				
District Bonds Payable	2322			0.00				
Special Act Bonds Payable	2323			0.00				
Motor Vehicle License Revenue Bonds Payable	2324			0.00				
Sales Surtax Bonds Payable	2326			0.00				
Total Bonds Payable	2320	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	3,223,058.59		3,223,058.59				
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	358,210.94		358,210.94	60,089.13	52,884.04	10,109.75	17,314.96
Total Lease-Purchase Agreements Payable	2340	358,210.94	0.00	358,210.94	60,089.13	52,884.04	10,109.75	17,314.96
Estimated Liability for Long-Term Claims	2350			0.00				
Net Other Postemployment Benefits Obligation	2360	4,421,921.00		4,421,921.00				
Net Pension Liability	2365	13,660,675.13		13,660,675.13				
Estimated PECO Advance Payable	2370			0.00				
Other Long-Term Liabilities	2380			0.00				
Derivative Instrument	2390			0.00				
Total Long-term Liabilities		22,023,865.66	0.00	22,023,865.66	240,089.13	232,884.04	25,179.75	27,352.46

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

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

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2021	Returned To FDOE	Revenues 2021-22	Expenditures 2021-22	Flexibility [1] 2021-22	Unexpended June 30, 2022
Class Size Reduction Operating Funds (3355)	94740			4,845,459.00	4,845,459.00		0.00
Excellent Teaching Program (3363)	90570						0.00
Florida Digital Classrooms (FEFP Earmark)	98250	418,138.25		101,238.00	519,376.25		0.00
Florida School Recognition Funds (3361)	92040	77,832.69			5,846.55		71,986.14
Instructional Materials (FEFP Earmark) [2]	90880	310,398.75		416,822.00	218,017.78		509,202.97
Library Media (FEFP Earmark) [2]	90881	59,962.41		23,619.00	18,298.23		65,283.18
Mental Health Assistance (FEFP Earmark)	90280	44,155.89		295,490.00	250,187.44		89,458.45
Preschool Projects (3372)	97950						0.00
Evidence-Based Reading Instruction (FEFP Earmark) [3]	90800	29,969.46		311,246.00	287,053.66		54,161.80
Safe Schools (FEFP Earmark) [4]	90803			499,352.00	499,352.00		0.00
Student Transportation (FEFP Earmark)	90830			1,684,774.00	1,684,774.00		0.00
Supplemental Academic Instruction (FEFP Earmark) [3]	91280			936,575.00	936,575.00		0.00
Teachers Classroom Supply Assistance (FEFP Earmark)	97580			96,117.00	96,117.00		0.00
Voluntary Prekindergarten - School Year Program (3371)	96440			196,801.22	196,801.22		0.00
Voluntary Prekindergarten - Summer Program (3371)	96441			46,838.03	46,838.03		0.00

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

DISTRICT SCHOOL BOARD OF WAKULLA COUNTY  
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES

For the Fiscal Year Ended June 30, 2022

	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
UTILITIES AND ENERGY SERVICES EXPENDITURES:						
Public Utility Services Other than Energy - All Functions	380	212,770.78				212,770.78
Public Utility Services Other than Energy - Functions 7900 & 8100	380	212,770.78				212,770.78
Natural Gas - All Functions	411					0.00
Natural Gas - Functions 7900 & 8100	411					0.00
Bottled Gas - All Functions	421	61,782.08				61,782.08
Bottled Gas - Functions 7900 & 8100	421	61,782.08				61,782.08
Electricity - All Functions	430	1,208,995.13	44,018.89			1,253,014.02
Electricity - Functions 7900 & 8100	430	1,198,258.48				1,198,258.48
Heating Oil - All Functions	440	10,367.80				10,367.80
Heating Oil - Functions 7900 & 8100	440	10,367.80				10,367.80
Gasoline - All Functions	450	237,928.36				237,928.36
Gasoline - Functions 7900 & 8100	450	30,633.15				30,633.15
Diesel Fuel - All Functions	460	200,959.44		143.25	6,771.97	207,874.66
Diesel Fuel - Functions 7900 & 8100	460					0.00
Other Energy Services - All Functions	490					0.00
Other Energy Services - Functions 7900 & 8100	490					0.00
Subtotal - Functions 7900 & 8100		1,513,812.29	0.00	0.00	0.00	1,513,812.29
Total - All Functions		1,932,803.59	44,018.89	143.25	6,771.97	1,983,737.70
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION: (Function 7800 only)						
Compressed Natural Gas	412					0.00
Liquefied Petroleum Gas	422					0.00
Gasoline	450	202,883.45				202,883.45
Diesel Fuel	460	200,959.44		143.25	6,771.97	207,874.66
Oil and Grease	540	12,890.64				12,890.64
Total		416,733.53		143.25	6,771.97	423,648.75

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

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

TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES	Subobject	General Fund 100	Special Revenue Funds 410, 420 and 490	Special Revenue - Federal Education Stabilization Fund 440	Capital Projects Funds 3XX	Total
<i>Noncapitalized Expenditures:</i>						
Technology-Related Professional and Technical Services	319	2,753.30	2,753.30			5,506.60
Technology-Related Repairs and Maintenance	359	595.00				595.00
Technology-Related Rentals	369	687,232.88	80,270.50	89,304.50		856,807.88
Telephone and Other Data Communication Services	379					0.00
Other Technology-Related Purchased Services	399					0.00
Technology-Related Materials and Supplies	5X9					0.00
Technology-Related Library Books	619					0.00
Noncapitalized Computer Hardware	644	437,852.29	43,855.41	28,469.67		510,177.37
Technology-Related Noncapitalized Fixtures and Equipment	649					0.00
Noncapitalized Software	692	149.00	259.00			408.00
Miscellaneous Technology-Related	799					0.00
<b>Total</b>		1,128,582.47	127,138.21	117,774.17	0.00	1,373,494.85

TECHNOLOGY-RELATED EQUIPMENT, COMPUTER HARDWARE AND SOFTWARE*	Subobject	General Fund 100	Special Revenue Funds 410, 420 and 490	Special Revenue - Federal Education Stabilization Fund 440	Capital Projects Funds 3XX	Total
<i>Capitalized Expenditures:</i>						
Capitalized Computer Hardware and Technology-Related Infrastructure	643	297,642.14	28,415.24	15,186.60		341,243.98
Technology-Related Capitalized Fixtures and Equipment	648					0.00
Capitalized Software	691					0.00
<b>Total</b>		297,642.14	28,415.24	15,186.60	0.00	341,243.98

\* 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, 2022

Exhibit K-14  
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	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
<b>SUBAWARDS FOR INDIRECT COST RATE:</b>						
<i>Professional and Technical Services:</i>						
Subawards Under Subagreements - First \$25,000	311					0.00
Subawards Under Subagreements - In Excess of \$25,000	312					0.00
<i>Other Purchased Services:</i>						
Subawards Under Subagreements - First \$25,000	391					0.00
Subawards Under Subagreements - In Excess of \$25,000	392					0.00

	Subobject	Special Revenue Food Services 410
<b>FOOD SERVICE SUPPLIES SUBOBJECT</b>		
Supplies	510	19,636.04
Food	570	
Donated Foods	580	248,435.69

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
<b>TEACHER SALARIES</b>					
Basic Programs 101, 102 and 103 (Function 5100)	120	8,921,826.00	318,100.00	336,670.00	9,576,596.00
Basic Programs 101, 102 and 103 (Function 5100)	140	84,530.18	22,516.54	16,027.25	123,073.97
Basic Programs 101, 102 and 103 (Function 5100)	750	102,821.09	3,938.61	0.00	106,759.70
<b>Total Basic Program Salaries</b>		9,109,177.27	344,555.15	352,697.25	9,806,429.67
Other Programs 130 (ESOL) (Function 5100)	120	15,817.00			15,817.00
Other Programs 130 (ESOL) (Function 5100)	140	149.86			149.86
Other Programs 130 (ESOL) (Function 5100)	750	182.29			182.29
<b>Total Other Program Salaries</b>		16,149.15	0.00	0.00	16,149.15
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	4,010,035.00	71,750.00	88,652.00	4,170,437.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140	37,993.23	5,078.79	4,220.30	47,292.32
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750	46,214.32	888.39		47,102.71
<b>Total ESE Program Salaries</b>		4,094,242.55	77,717.18	92,872.30	4,264,832.03
Career Program 300 (Function 5300)	120	239,122.00			239,122.00
Career Program 300 (Function 5300)	140	2,265.57			2,265.57
Career Program 300 (Function 5300)	750	2,755.80			2,755.80
<b>Total Career Program Salaries</b>		244,143.37	0.00	0.00	244,143.37
<b>TOTAL</b>		13,463,712.34	422,272.33	445,569.55	14,331,554.22

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
<b>TEXTBOOKS (used for classroom instruction)</b>					
Textbooks (Function 5000)	520	233,337.42	7,498.05		240,835.47

	Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
<b>EXCEPTIONAL STUDENT EDUCATION (ESE) EXPENDITURES</b>					
Total Program Costs - Programs 111, 112, 113, 254 and 255 (Functions 5000 through 8200, do not include function 7420)	100 through 700	12,323,037.00	2,123,169.00	621,826.00	15,068,032.00
Total Direct Costs - Programs 111, 112, 113, 254 and 255 (Function 5000)	100 through 700	7,010,034.00	872,744.00	354,575.00	8,237,353.00
Student Support Services - Programs 111, 112, 113, 254 and 255 (Function 6100)	100 through 700	588,817.55	138,455.06	29,168.45	756,441.06
Instruction Staff Support Services - Programs 111, 112, 113, 254 and 255 (Functions 6200 through 6500)	100 through 700	421,626.57	162,444.45	47,654.88	631,725.90
Student Transportation Support Services - Programs 111, 112, 113, 254 and 255 (Function 7800)	100 through 700	829,981.11	159.97	41,702.63	871,843.71

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

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

DISTRIBUTIONS TO CHARTER SCHOOLS (Charter school information is used in federal reporting)	Fund Number	Direct Payment (FEFP) (Subobject 393)	Direct Payment (Non-FEFP) (Subobjects 394 & 794)	Charter School Local Capital Improvement & Capital Outlay Sales Tax (Subobjects 793 & 795)	Amount Withheld for Administration	Payments and Services on Behalf of Charter Schools	Total Amount
<i>Expenditures:</i>							
General Fund	100	1,133,104.55	103,927.00		57,435.97		1,294,467.52
Special Revenue Funds - Food Services	410						0.00
Special Revenue Funds - Other Federal Programs	420		205,848.18				205,848.18
Special Revenue Funds - Federal Education Stabilization Fund	440		23,042.07				23,042.07
Capital Projects Funds	3XX						0.00
<b>Total Charter School Distributions</b>		1,133,104.55	332,817.25	0.00	57,435.97	0.00	1,523,357.77

LIFELONG LEARNING (Lifelong Learning expenditures are used in federal reporting)	Account Number	Amount
<i>Expenditures:</i>		
General Fund	5900	8,453.54
Special Revenue Funds - Other Federal Programs	5900	
Special Revenue Funds - Federal Education Stabilization Fund	5900	
<b>Total</b>	5900	8,453.54

MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting)	Unexpended June 30, 2021	Earnings 2021-22	Expenditures 2021-22	Unexpended June 30, 2022
Earnings, Expenditures and Carryforward Amounts:	0.00	32,465.85	32,465.85	
<i>Expenditure Program or Activity:</i>				
Exceptional Student Education			32,465.85	
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				
<b>Total Expenditures</b>			32,465.85	

GENERAL FUND BALANCE SHEET INFORMATION (This information is used in state reporting)	Fund Number	Amount
<i>Balance Sheet Amount, June 30, 2022</i>		
Total Assets and Deferred Outflows of Resources	100	6,052,154.54
Total Liabilities and Deferred Inflows of Resources	100	459,524.23

VOLUNTARY PREKINDERGARTEN PROGRAM [1] GENERAL FUND EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
Current:									
Prekindergarten	5500	194,312.41	67,968.59	0.00	0.00	0.00	0.00	0.00	262,281.00
Student Support Services	6100	6,827.80	1,308.14	0.00	0.00	190.74	329.32	0.00	8,656.00
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	163.00	0.00	0.00	0.00	0.00	163.00
Instruction-Related Technology	6500	1,790.48	550.58	0.00	21.04	0.00	0.00	0.00	2,362.09
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	80,411.82	26,472.73	28.45	0.00	0.00	0.00	0.00	106,913.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	4,231.47	1,435.75	255.31	0.00	32.30	0.00	0.00	5,954.83
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	2,702.77	865.48	2,401.24	1.77	95.72	0.00	31.21	6,098.17
Student Transportation Services	7800	219.33	39.67	0.00	0.00	0.00	0.00	0.00	259.00
Operation of Plant	7900	29,420.88	7,087.08	5,282.59	17,775.87	693.89	2,138.68	0.00	62,399.00
Maintenance of Plant	8100	0.00	0.00	2,871.04	0.00	4,160.94	163.02	0.00	7,195.00
Administrative Technology Services	8200	1,800.73	462.44	1,885.69	0.00	0.00	0.00	0.00	4,148.86
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		321,717.69	106,190.45	12,887.32	17,798.68	5,173.58	2,631.02	31.21	466,429.95

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



FUND - 1

SCHOOL - 0000 PAEC - Wakulla County, FL

----- DIRECT -----												
PROGRAM				PURCHASED	MATERIAL	OTHER	CAPITAL	TOTAL	SCHOOL	SCHOOL	DISTRICT	
CATEGORY	NBR	SALARIES	BENEFITS	SERVICES	SUPPLIES	EXPENSES	OUTLAY	DIRECT	INDIRECT	COST	INDIRECT	TOTAL
K-3 BASIC	101	3386262	914382	122339	64489	41367	118022	4646864	2931414	7578279	418023	7996302
4-8 BASIC	102	3780114	1020732	154539	116306	40863	133702	5246259	3855001	9101260	466956	9568217
9-12 BASIC	103	2885116	779059	220796	116151	48102	98608	4147835	2830978	6978813	325440	7304254
<b>BASIC</b>		<b>10051494</b>	<b>2714174</b>	<b>497676</b>	<b>296947</b>	<b>130333</b>	<b>350333</b>	<b>14040959</b>	<b>9617394</b>	<b>23658353</b>	<b>1210420</b>	<b>24868774</b>
K-3 WITH ESE	111	2050847	547016	61660	42797	24965	58157	2785444	1479706	4265151	197509	4462660
4-8 WITH ESE	112	1569042	416369	60731	44004	14761	52298	2157207	1347206	3504414	160947	3665362
9-12 WITH ESE	113	987824	264727	73035	40742	15379	35882	1417592	947344	2364937	106692	2471630
ESOL	130	21433	5694	990	618	248	678	29664	17284	46948	2130	49078
ESE LEVEL 4	254	333535	87404	12896	8314	2939	10070	455159	271051	726211	34027	760238
ESE LEVEL 5	255	145277	38097	4325	2188	1202	4151	195243	105887	301130	13449	314580
<b>ESE</b>		<b>5107960</b>	<b>1359308</b>	<b>213639</b>	<b>138666</b>	<b>59498</b>	<b>161238</b>	<b>7040312</b>	<b>4168481</b>	<b>11208794</b>	<b>514757</b>	<b>11723551</b>
9-12 VOCATIONAL	300	281327	75966	209473	71365	27202	31810	697145	280417	977563	31098	1008661
<b>VOCATIONAL 9-12</b>		<b>281327</b>	<b>75966</b>	<b>209473</b>	<b>71365</b>	<b>27202</b>	<b>31810</b>	<b>697145</b>	<b>280417</b>	<b>977563</b>	<b>31098</b>	<b>1008661</b>
LITERACY/ADULT	401	35536	9757	1773	4342	93	2170	53674	126767	180441	10486	190928
GED PREPARATORY	403	5754	1580	135	332	7	166	7976	9707	17684	803	18487
<b>ADULT GENERAL</b>		<b>41291</b>	<b>11337</b>	<b>1909</b>	<b>4675</b>	<b>100</b>	<b>2336</b>	<b>61651</b>	<b>136475</b>	<b>198126</b>	<b>11289</b>	<b>209416</b>
<b>TOTAL FOR FEFP</b>		<b>15482074</b>	<b>4160787</b>	<b>922699</b>	<b>511653</b>	<b>217135</b>	<b>545718</b>	<b>21840068</b>	<b>14202768</b>	<b>36042837</b>	<b>1767566</b>	<b>37810403</b>
FOOD SERVICE									796			
TRANSPORTATION									2871584		90108	

DISTRICT INDIRECT COSTS ARE FUNCTIONALLY DISTRIBUTED AS REPORTED BELOW.

6100 PUPIL PERSONNEL	209259	7100 BOARD OF EDUCATION	513330	7700 CENTRAL SERVICES	
6200 INSTRUCTIONAL MEDIA		7200 GENERAL ADMINISTRATIO	283211	7900 OPERATION OF PLANT	233409
6300 INSTR & CURR DEVLPMNT		7400 FACILITIES ACQ-CONSTR	46950	8100 MAINTENANCE OF PLANT	
6400 INSTR STAFF TRAINING		7500 FISCAL SERVICES	481404	8200 ADMIN. TECH. SERVICES	
				6500 INSTR. TECH. SERVICES	

----- RECONCILIATION TO ANNUAL FINANCIAL REPORT -----									
OTHER		NON-PGM	COMMUNITY	DEBT	FEDERAL	CHARTER	TOTAL	AFR	ROUNDING /
INSTRUCT	PRE-K	CAPITAL	SERVICE	SERVICE	INDIRECT	SCHOOLS	REPORTED	TOTAL	DIFFERENCE
180617	456319	60156	13775			1237545	42721304	42721297	7

\*\* CHARTER SCHOOL \*\*

6100 PUPIL PERSONNEL	6400 INSTR STAFF TRAINING	7700 CENTRAL SERVICES	
6200 INSTRUCTIONAL MEDIA	7300 SCHOOL ADMINISTRATION	194431 7900 OPERATION OF PLANT	89886
6300 INSTR & CURR DEVLPMNT	7400 FACILITIES ACQ-CONSTR	8100 MAINTENANCE OF PLANT	1499
		8200 ADMIN. TECH. SERVICES	
		6500 INSTR. TECH. SERVICES	

FUND - 1

SCHOOL - 0011 MEDART ELEMENTARY

----- PROGRAM -----		----- DIRECT -----										
CATEGORY	NBR	SALARIES	BENEFITS	SERVICES	SUPPLIES	EXPENSES	OUTLAY	DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT INDIRECT	TOTAL
K-3 BASIC	101	561933	151737	21543	8807	9804	19051	772876	630348	1403225	72849	1476074
4-8 BASIC	102	257907	69642	8375	3424	3811	7406	350568	251338	601906	28550	630457
	<b>BASIC</b>	<b>819841</b>	<b>221379</b>	<b>29918</b>	<b>12231</b>	<b>13615</b>	<b>26458</b>	<b>1123444</b>	<b>881687</b>	<b>2005131</b>	<b>101400</b>	<b>2106532</b>
K-3 WITH ESE	111	213397	56196	6157	3106	2426	5379	286664	159443	446108	17981	464090
4-8 WITH ESE	112	187739	49305	5219	2633	2056	4559	251515	137942	389457	15343	404800
ESE LEVEL 5	255	63193	16168	1656	835	652	1447	83954	47099	131053	4989	136043
	<b>ESE</b>	<b>464331</b>	<b>121670</b>	<b>13034</b>	<b>6576</b>	<b>5135</b>	<b>11386</b>	<b>622134</b>	<b>344485</b>	<b>966620</b>	<b>38314</b>	<b>1004934</b>
<b>TOTAL FOR FEFP</b>		<b>1284172</b>	<b>343049</b>	<b>42952</b>	<b>18807</b>	<b>18751</b>	<b>37844</b>	<b>1745579</b>	<b>1226172</b>	<b>2971751</b>	<b>139715</b>	<b>3111467</b>
FOOD SERVICE									330			
TRANSPORTATION									228035		7478	

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

6100 PUPIL PERSONNEL	134904	6400 INSTR STAFF TRAINING	19113	7700 CENTRAL SERVICES	73931
6200 INSTRUCTIONAL MEDIA	23612	7300 SCHOOL ADMINISTRATION	276549	7900 OPERATION OF PLANT	488155
6300 INSTR & CURR DEVLPMNT	36878	7400 FACILITIES ACQ-CONSTR	3675	8100 MAINTENANCE OF PLANT	92786
				8200 ADMIN. TECH. SERVICES	52167
				6500 INSTR. TECH. SERVICES	24397

FUND - 1

SCHOOL - 0012 RIVERSPRINGS MIDDLE SCHOOL

----- DIRECT -----												
----- PROGRAM -----				PURCHASED		MATERIAL	OTHER	CAPITAL	TOTAL	SCHOOL	SCHOOL	DISTRICT
CATEGORY	NBR	SALARIES	BENEFITS	SERVICES	SUPPLIES	EXPENSES	OUTLAY	DIRECT	INDIRECT	COST	INDIRECT	TOTAL
4-8 BASIC	102	1225391	330888	54737	45197	5310	31163	1692689	1304559	2997248	150240	3147489
	<b>BASIC</b>	<b>1225391</b>	<b>330888</b>	<b>54737</b>	<b>45197</b>	<b>5310</b>	<b>31163</b>	<b>1692689</b>	<b>1304559</b>	<b>2997248</b>	<b>150240</b>	<b>3147489</b>
4-8 WITH ESE	112	418108	110739	17353	14424	1672	10342	572641	376052	948693	42259	990953
ESOL	130	1370	365	64	53	6	38	1898	1393	3292	156	3449
ESE LEVEL 4	254	64362	16573	2514	2090	242	1498	87281	55804	143085	6176	149262
	<b>ESE</b>	<b>483841</b>	<b>127679</b>	<b>19931</b>	<b>16568</b>	<b>1920</b>	<b>11879</b>	<b>661821</b>	<b>433250</b>	<b>1095072</b>	<b>48593</b>	<b>1143665</b>
<b>TOTAL FOR FEFP</b>		<b>1709233</b>	<b>458568</b>	<b>74669</b>	<b>61765</b>	<b>7231</b>	<b>43042</b>	<b>2354510</b>	<b>1737810</b>	<b>4092321</b>	<b>198833</b>	<b>4291154</b>
FOOD SERVICE									195			
TRANSPORTATION									319435		10259	

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

6100 PUPIL PERSONNEL	288055	6400 INSTR STAFF TRAINING	33254	7700 CENTRAL SERVICES	106639
6200 INSTRUCTIONAL MEDIA	96762	7300 SCHOOL ADMINISTRATION	288022	7900 OPERATION OF PLANT	610447
6300 INSTR & CURR DEVLPMNT	52228	7400 FACILITIES ACQ-CONSTR	5372	8100 MAINTENANCE OF PLANT	148594
				8200 ADMIN. TECH. SERVICES	73881
				6500 INSTR. TECH. SERVICES	34552

FUND - 1

SCHOOL - 0015 RIVERSINK ELEMENTARY

----- DIRECT -----												
----- PROGRAM -----												
CATEGORY	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT INDIRECT	TOTAL
K-3 BASIC	101	756377	204242	30489	17208	10682	25617	1044617	727250	1771868	99077	1870946
4-8 BASIC	102	280889	75847	12507	7059	4381	10508	391193	304410	695604	40945	736549
	<b>BASIC</b>	<b>1037266</b>	<b>280089</b>	<b>42997</b>	<b>24267</b>	<b>15063</b>	<b>36126</b>	<b>1435811</b>	<b>1031661</b>	<b>2467473</b>	<b>140023</b>	<b>2607496</b>
K-3 WITH ESE	111	337812	88585	10545	6561	3218	8812	455535	225693	681229	29796	711025
4-8 WITH ESE	112	136074	35494	4605	2865	1405	3848	184294	99723	284018	13070	297088
ESOL	130	10492	2755	351	219	107	294	14221	7573	21794	996	22791
ESE LEVEL 4	254	57215	14825	2179	1356	665	1821	78062	47358	125421	6193	131614
ESE LEVEL 5	255	273	71	8	5	2	7	368	183	552	24	576
	<b>ESE</b>	<b>541868</b>	<b>141733</b>	<b>17690</b>	<b>11008</b>	<b>5398</b>	<b>14783</b>	<b>732482</b>	<b>380533</b>	<b>1113016</b>	<b>50081</b>	<b>1163097</b>
<b>TOTAL FOR FEFP</b>		<b>1579135</b>	<b>421823</b>	<b>60688</b>	<b>35275</b>	<b>20462</b>	<b>50909</b>	<b>2168294</b>	<b>1412194</b>	<b>3580489</b>	<b>190104</b>	<b>3770593</b>

FOOD SERVICE  
TRANSPORTATION118  
281984 9234

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

6100 PUPIL PERSONNEL	185176	6400 INSTR STAFF TRAINING	24941	7700 CENTRAL SERVICES	97807
6200 INSTRUCTIONAL MEDIA	69950	7300 SCHOOL ADMINISTRATION	301371	7900 OPERATION OF PLANT	468412
6300 INSTR & CURR DEVLPMNT	50226	7400 FACILITIES ACQ-CONSTR	4975	8100 MAINTENANCE OF PLANT	105054
				8200 ADMIN. TECH. SERVICES	71049
				6500 INSTR. TECH. SERVICES	33227

FUND - 1

SCHOOL - 0021 WAKULLA INSTITUTE

----- DIRECT -----												
----- PROGRAM -----												
CATEGORY	NBR	SALARIES	BENEFITS	SERVICES	SUPPLIES	EXPENSES	OUTLAY	DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT INDIRECT	TOTAL
4-8 BASIC	102	152638	41216	4030	1119	253	3835	203094	121936	325031	17014	342045
9-12 BASIC	103	97897	26434	2504	695	157	2383	130074	78840	208915	10732	219647
<b>BASIC</b>		<b>250536</b>	<b>67651</b>	<b>6535</b>	<b>1815</b>	<b>411</b>	<b>6219</b>	<b>333169</b>	<b>200777</b>	<b>533946</b>	<b>27746</b>	<b>561692</b>
4-8 WITH ESE	112	86716	23207	2579	991	238	2392	116125	67138	183264	9103	192367
9-12 WITH ESE	113	72655	19444	2156	829	199	2000	97285	58075	155360	7710	163071
ESE LEVEL 4	254	54086	14470	1666	640	154	1545	72563	46375	118938	6035	124974
ESE LEVEL 5	255	25664	6867	779	299	72	723	34406	21541	55948	2815	58764
<b>ESE</b>		<b>239122</b>	<b>63989</b>	<b>7180</b>	<b>2761</b>	<b>664</b>	<b>6662</b>	<b>320381</b>	<b>193131</b>	<b>513512</b>	<b>25666</b>	<b>539178</b>
<b>TOTAL FOR FEFP</b>		<b>489658</b>	<b>131641</b>	<b>13716</b>	<b>4577</b>	<b>1075</b>	<b>12881</b>	<b>653550</b>	<b>393908</b>	<b>1047459</b>	<b>53412</b>	<b>1100871</b>
FOOD SERVICE									1			
TRANSPORTATION									40918		1037	

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

6100 PUPIL PERSONNEL	17400	6400 INSTR STAFF TRAINING	3733	7700 CENTRAL SERVICES	27979
6200 INSTRUCTIONAL MEDIA	126	7300 SCHOOL ADMINISTRATION	132364	7900 OPERATION OF PLANT	132458
6300 INSTR & CURR DEVLPMNT	13899	7400 FACILITIES ACQ-CONSTR	1515	8100 MAINTENANCE OF PLANT	35573
				8200 ADMIN. TECH. SERVICES	19661
				6500 INSTR. TECH. SERVICES	9195

FUND - 1

SCHOOL - 0031 CRAWFORDVILLE ELEMENTARY

----- PROGRAM -----				----- DIRECT -----								SCHOOL		DISTRICT			
CATEGORY	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	INDIRECT	COST	INDIRECT	TOTAL					
K-3 BASIC	101	1149829	310484	37576	19597	10707	42529	1570724	818259	2388984	131867	2520851					
4-8 BASIC	102	331813	89598	12616	6580	3595	14279	458483	280912	739395	44614	784009					
<b>BASIC</b>		<b>1481642</b>	<b>400083</b>	<b>50193</b>	<b>26178</b>	<b>14302</b>	<b>56808</b>	<b>2029208</b>	<b>1099171</b>	<b>3128380</b>	<b>176481</b>	<b>3304861</b>					
K-3 WITH ESE	111	353252	94189	11562	6175	2842	12555	480577	224360	704938	34890	739829					
4-8 WITH ESE	112	147419	39299	5548	2963	1364	6025	202621	109223	311845	16829	328674					
ESOL	130	1954	522	67	36	16	73	2671	1312	3984	204	4188					
ESE LEVEL 4	254	37461	9893	1186	633	291	1288	50756	23050	73807	3582	77389					
ESE LEVEL 5	255	43616	11652	1465	782	360	1591	59469	28429	87898	4422	92320					
<b>ESE</b>		<b>583704</b>	<b>155557</b>	<b>19831</b>	<b>10592</b>	<b>4876</b>	<b>21534</b>	<b>796095</b>	<b>386376</b>	<b>1182472</b>	<b>59929</b>	<b>1242402</b>					
<b>TOTAL FOR FEFP</b>		<b>2065346</b>	<b>555640</b>	<b>70025</b>	<b>36770</b>	<b>19178</b>	<b>78342</b>	<b>2825304</b>	<b>1485548</b>	<b>4310852</b>	<b>236410</b>	<b>4547263</b>					

FOOD SERVICE  
TRANSPORTATION13  
367472 12074

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

6100 PUPIL PERSONNEL	152230	6400 INSTR STAFF TRAINING	18828	7700 CENTRAL SERVICES	120617
6200 INSTRUCTIONAL MEDIA	73568	7300 SCHOOL ADMINISTRATION	277194	7900 OPERATION OF PLANT	513670
6300 INSTR & CURR DEVLPMNT	62490	7400 FACILITIES ACQ-CONSTR	6170	8100 MAINTENANCE OF PLANT	131036
				8200 ADMIN. TECH. SERVICES	88398
				6500 INSTR. TECH. SERVICES	41341

FUND - 1

SCHOOL - 0041 ADULT/COMMUNITY EDUCATION

----- DIRECT -----												
----- PROGRAM -----												
CATEGORY	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT INDIRECT	TOTAL
LITERACY/ADULT	401	35536	9757	1773	4342	93	2170	53674	126767	180441	10486	190928
GED PREPARATORY	403	5754	1580	135	332	7	166	7976	9707	17684	803	18487
ADULT GENERAL		41291	11337	1909	4675	100	2336	61651	136475	198126	11289	209416
TOTAL FOR FEFP		41291	11337	1909	4675	100	2336	61651	136475	198126	11289	209416

FOOD SERVICE

TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

6100 PUPIL PERSONNEL	2615	6400 INSTR STAFF TRAINING	829	7700 CENTRAL SERVICES	7677
6200 INSTRUCTIONAL MEDIA	28	7300 SCHOOL ADMINISTRATION	94482	7900 OPERATION OF PLANT	16733
6300 INSTR & CURR DEVLPMNT	3088	7400 FACILITIES ACQ-CONSTR	236	8100 MAINTENANCE OF PLANT	4370
				8200 ADMIN. TECH. SERVICES	4369
				6500 INSTR. TECH. SERVICES	2043



FUND - 1

SCHOOL - 0071 WAKULLA HIGH

----- DIRECT -----												
----- PROGRAM -----												
CATEGORY	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT INDIRECT	TOTAL
9-12 BASIC	103	2786648	752470	200000	115420	47910	95430	3997879	2745696	6743576	311335	7054911
	<b>BASIC</b>	<b>2786648</b>	<b>752470</b>	<b>200000</b>	<b>115420</b>	<b>47910</b>	<b>95430</b>	<b>3997879</b>	<b>2745696</b>	<b>6743576</b>	<b>311335</b>	<b>7054911</b>
9-12 WITH ESE	113	915068	245255	67651	39907	15174	33741	1316798	888132	2204931	98386	2303318
ESOL	130	6766	1823	475	280	106	236	9688	6227	15916	690	16606
ESE LEVEL 4	254	38238	9881	2747	1620	616	1370	54475	36206	90682	4002	94684
ESE LEVEL 5	255	309	83	23	14	5	11	447	316	763	34	798
	<b>ESE</b>	<b>960382</b>	<b>257043</b>	<b>70898</b>	<b>41822</b>	<b>15902</b>	<b>35361</b>	<b>1381410</b>	<b>930883</b>	<b>2312294</b>	<b>103113</b>	<b>2415408</b>
9-12 VOCATIONAL	300	281327	75966	209473	71365	27202	31810	697145	280417	977563	31098	1008661
<b>VOCATIONAL 9-12</b>		<b>281327</b>	<b>75966</b>	<b>209473</b>	<b>71365</b>	<b>27202</b>	<b>31810</b>	<b>697145</b>	<b>280417</b>	<b>977563</b>	<b>31098</b>	<b>1008661</b>
<b>TOTAL FOR FEFP</b>		<b>4028358</b>	<b>1085479</b>	<b>480372</b>	<b>228608</b>	<b>91015</b>	<b>162601</b>	<b>6076436</b>	<b>3956997</b>	<b>10033434</b>	<b>445547</b>	<b>10478981</b>
FOOD SERVICE									109			
TRANSPORTATION									885032		25710	

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

6100 PUPIL PERSONNEL	677002	6400 INSTR STAFF TRAINING	52605	7700 CENTRAL SERVICES	230766
6200 INSTRUCTIONAL MEDIA	97863	7300 SCHOOL ADMINISTRATION	718884	7900 OPERATION OF PLANT	1406764
6300 INSTR & CURR DEVLPMNT	114627	7400 FACILITIES ACQ-CONSTR	64789	8100 MAINTENANCE OF PLANT	356785
				8200 ADMIN. TECH. SERVICES	161418
				6500 INSTR. TECH. SERVICES	75490

FUND - 1

SCHOOL - 0072 DISTRICT PRE-K PROGRAM

----- DIRECT -----												
----- PROGRAM -----												
CATEGORY	NBR	SALARIES	BENEFITS	SERVICES	SUPPLIES	EXPENSES	OUTLAY	DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT INDIRECT	TOTAL
K-3 WITH ESE	111	755204	203772	20990	19535	13149	19966	1032620	616057	1648678	77622	1726300
ESE LEVEL 4	254	22303	5940	579	539	363	551	30278	17411	47689	2162	49852
	<b>ESE</b>	<b>777508</b>	<b>209713</b>	<b>21570</b>	<b>20075</b>	<b>13513</b>	<b>20517</b>	<b>1062898</b>	<b>633468</b>	<b>1696367</b>	<b>79785</b>	<b>1776153</b>
<b>TOTAL FOR FEFP</b>		<b>777508</b>	<b>209713</b>	<b>21570</b>	<b>20075</b>	<b>13513</b>	<b>20517</b>	<b>1062898</b>	<b>633468</b>	<b>1696367</b>	<b>79785</b>	<b>1776153</b>
FOOD SERVICE									3			
TRANSPORTATION									98271		3225	

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

6100 PUPIL PERSONNEL	52831	6400 INSTR STAFF TRAINING	6010	7700 CENTRAL SERVICES	40537
6200 INSTRUCTIONAL MEDIA	192	7300 SCHOOL ADMINISTRATION	220639	7900 OPERATION OF PLANT	193299
6300 INSTR & CURR DEVLPMNT	21127	7400 FACILITIES ACQ-CONSTR	2061	8100 MAINTENANCE OF PLANT	52904
				8200 ADMIN. TECH. SERVICES	29886
				6500 INSTR. TECH. SERVICES	13977

FUND - 1

SCHOOL - 0081 WAKULLA MIDDLE

----- PROGRAM -----		----- DIRECT -----										
CATEGORY	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT INDIRECT	TOTAL
4-8 BASIC	102	1188292	320870	46539	45707	19617	54591	1675619	1295385	2971005	141018	3112023
	<b>BASIC</b>	<b>1188292</b>	<b>320870</b>	<b>46539</b>	<b>45707</b>	<b>19617</b>	<b>54591</b>	<b>1675619</b>	<b>1295385</b>	<b>2971005</b>	<b>141018</b>	<b>3112023</b>
4-8 WITH ESE	112	428671	114502	17372	16592	6437	19592	603168	433800	1036969	46155	1083125
ESOL	130	849	228	31	29	11	35	1184	775	1960	82	2043
ESE LEVEL 4	254	17060	4362	627	599	232	707	23590	16274	39864	1690	41555
ESE LEVEL 5	255	1116	299	46	44	17	51	1575	1238	2814	125	2939
	<b>ESE</b>	<b>447697</b>	<b>119392</b>	<b>18077</b>	<b>17266</b>	<b>6698</b>	<b>20386</b>	<b>629518</b>	<b>452090</b>	<b>1081608</b>	<b>48054</b>	<b>1129663</b>
<b>TOTAL FOR FEFP</b>		<b>1635990</b>	<b>440263</b>	<b>64616</b>	<b>62973</b>	<b>26315</b>	<b>74978</b>	<b>2305138</b>	<b>1747475</b>	<b>4052614</b>	<b>189072</b>	<b>4241686</b>
FOOD SERVICE									10			
TRANSPORTATION									301210		9645	

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

6100 PUPIL PERSONNEL	218772	6400 INSTR STAFF TRAINING	28844	7700 CENTRAL SERVICES	98479
6200 INSTRUCTIONAL MEDIA	119150	7300 SCHOOL ADMINISTRATION	348077	7900 OPERATION OF PLANT	620386
6300 INSTR & CURR DEVLPMNT	49672	7400 FACILITIES ACQ-CONSTR	5176	8100 MAINTENANCE OF PLANT	155787
				8200 ADMIN. TECH. SERVICES	70266
				6500 INSTR. TECH. SERVICES	32861

FUND - 1

SCHOOL - 0091 SHADEVILLE ELEMENTARY

----- DIRECT -----												
----- PROGRAM -----				PURCHASED		MATERIAL	OTHER	CAPITAL	TOTAL	SCHOOL	SCHOOL	DISTRICT
CATEGORY	NBR	SALARIES	BENEFITS	SERVICES	SUPPLIES	EXPENSES	OUTLAY	DIRECT	INDIRECT	COST	INDIRECT	TOTAL
K-3 BASIC	101	918122	247917	32730	18876	10174	30824	1258645	755555	2014201	114229	2128430
4-8 BASIC	102	343080	92641	12504	7211	3887	11776	471101	295321	766423	43978	810402
	<b>BASIC</b>	<b>1261203</b>	<b>340559</b>	<b>45234</b>	<b>26088</b>	<b>14061</b>	<b>42600</b>	<b>1729747</b>	<b>1050877</b>	<b>2780624</b>	<b>158207</b>	<b>2938832</b>
K-3 WITH ESE	111	391180	104272	12403	7417	3328	11444	530046	254150	784196	37217	821414
4-8 WITH ESE	112	164244	43802	5900	3528	1583	5443	224502	122567	347069	17788	364858
ESE LEVEL 4	254	42806	11456	1394	833	374	1286	58151	28569	86721	4183	90905
ESE LEVEL 5	255	11103	2953	345	206	92	318	15020	7079	22099	1036	23136
	<b>ESE</b>	<b>609335</b>	<b>162485</b>	<b>20043</b>	<b>11985</b>	<b>5378</b>	<b>18493</b>	<b>827721</b>	<b>412366</b>	<b>1240088</b>	<b>60226</b>	<b>1300314</b>
<b>TOTAL FOR FEFP</b>		<b>1870538</b>	<b>503044</b>	<b>65278</b>	<b>38073</b>	<b>19439</b>	<b>61094</b>	<b>2557468</b>	<b>1463243</b>	<b>4020712</b>	<b>218434</b>	<b>4239147</b>
FOOD SERVICE									12			
TRANSPORTATION									349224	11441		

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

6100 PUPIL PERSONNEL	158924	6400 INSTR STAFF TRAINING	22363	7700 CENTRAL SERVICES	113307
6200 INSTRUCTIONAL MEDIA	40583	7300 SCHOOL ADMINISTRATION	300350	7900 OPERATION OF PLANT	524836
6300 INSTR & CURR DEVLPMNT	57745	7400 FACILITIES ACQ-CONSTR	5698	8100 MAINTENANCE OF PLANT	119547
				8200 ADMIN. TECH. SERVICES	81685
				6500 INSTR. TECH. SERVICES	38201

FUND - 1

SCHOOL - 7004 WAK VIRTUAL FRANCHISE

----- PROGRAM -----		----- DIRECT -----										
CATEGORY	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT INDIRECT	TOTAL
4-8 BASIC	102	100	27	3227	6	6	140	3508	1136	4645	595	5240
9-12 BASIC	103	571	154	18291	35	34	794	19880	6440	26321	3372	29694
	<b>BASIC</b>	<b>672</b>	<b>181</b>	<b>21519</b>	<b>41</b>	<b>40</b>	<b>934</b>	<b>23389</b>	<b>7577</b>	<b>30966</b>	<b>3967</b>	<b>34934</b>
4-8 WITH ESE	112	67	18	2151	4	4	93	2338	757	3096	396	3493
9-12 WITH ESE	113	100	27	3227	6	6	140	3508	1136	4645	595	5240
	<b>ESE</b>	<b>168</b>	<b>45</b>	<b>5379</b>	<b>10</b>	<b>10</b>	<b>233</b>	<b>5847</b>	<b>1894</b>	<b>7741</b>	<b>991</b>	<b>8733</b>
<b>TOTAL FOR FEFP</b>		<b>840</b>	<b>226</b>	<b>26899</b>	<b>51</b>	<b>50</b>	<b>1168</b>	<b>29236</b>	<b>9471</b>	<b>38708</b>	<b>4959</b>	<b>43668</b>

FOOD SERVICE

TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

6100 PUPIL PERSONNEL	1307	6400 INSTR STAFF TRAINING	414	7700 CENTRAL SERVICES	2962
6200 INSTRUCTIONAL MEDIA	14	7300 SCHOOL ADMINISTRATION	22	7900 OPERATION OF PLANT	
6300 INSTR & CURR DEVLPMNT	1544	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT	
				8200 ADMIN. TECH. SERVICES	2184
				6500 INSTR. TECH. SERVICES	1021

FUND - 4

SCHOOL - 0000 PAEC - Wakulla County, FL

----- DIRECT -----												
PROGRAM				PURCHASED	MATERIAL	OTHER	CAPITAL	TOTAL	SCHOOL	SCHOOL	DISTRICT	
CATEGORY	NBR	SALARIES	BENEFITS	SERVICES	SUPPLIES	EXPENSES	OUTLAY	DIRECT	INDIRECT	COST	INDIRECT	TOTAL
K-3 BASIC	101	196911	60875	7245	3406		136	268576	130470	399046	30859	429906
4-8 BASIC	102	141576	43768	2752	1231		151	189480	106764	296244	11581	307826
9-12 BASIC	103			24269	7138	16447	24138	71994	51399	123393		123393
<b>BASIC</b>		<b>338488</b>	<b>104643</b>	<b>34267</b>	<b>11776</b>	<b>16447</b>	<b>24427</b>	<b>530051</b>	<b>288633</b>	<b>818685</b>	<b>42441</b>	<b>861126</b>
K-3 WITH ESE	111	179756	57035	30402	5514	56	23683	296448	131175	427623	59935	487559
4-8 WITH ESE	112	203840	64383	22230	4160	24	3776	298415	111664	410079	45874	455954
9-12 WITH ESE	113	128951	41059	21242	4951	5197	8574	209976	116603	326580	26594	353175
ESOL	130	1784	567	353	83	38	78	2905	1898	4804	632	5437
ESE LEVEL 4	254	27717	8819	5033	1022	222	1517	44333	24607	68941	9690	78631
ESE LEVEL 5	255	15800	5028	1939	416	1	397	23583	9457	33041	4177	37218
<b>ESE</b>		<b>557851</b>	<b>176893</b>	<b>81201</b>	<b>16149</b>	<b>5541</b>	<b>38027</b>	<b>875663</b>	<b>395407</b>	<b>1271070</b>	<b>146906</b>	<b>1417977</b>
9-12 VOCATIONAL	300			2390	703	1620	2377	7091	5027	12119		12119
<b>VOCATIONAL 9-12</b>				<b>2390</b>	<b>703</b>	<b>1620</b>	<b>2377</b>	<b>7091</b>	<b>5027</b>	<b>12119</b>		<b>12119</b>
LITERACY/ADULT	401	22755	1795	1493			3	26048	268	26317		26317
GED PREPARATORY	403	456	36	114				607	20	628		628
<b>ADULT GENERAL</b>		<b>23212</b>	<b>1832</b>	<b>1608</b>			<b>3</b>	<b>26655</b>	<b>289</b>	<b>26945</b>		<b>26945</b>
<b>TOTAL FOR FEFP</b>		<b>919551</b>	<b>283369</b>	<b>119466</b>	<b>28628</b>	<b>23609</b>	<b>64835</b>	<b>1439461</b>	<b>689358</b>	<b>2128820</b>	<b>189347</b>	<b>2318167</b>
FOOD SERVICE									2703067		44778	
TRANSPORTATION									464			

DISTRICT INDIRECT COSTS ARE FUNCTIONALLY DISTRIBUTED AS REPORTED BELOW.

6100 PUPIL PERSONNEL	131558	7100 BOARD OF EDUCATION	7700 CENTRAL SERVICES
6200 INSTRUCTIONAL MEDIA		7200 GENERAL ADMINISTRATIO	7900 OPERATION OF PLANT
6300 INSTR & CURR DEVLPMNT	57789	7400 FACILITIES ACQ-CONSTR	8100 MAINTENANCE OF PLANT
6400 INSTR STAFF TRAINING		7500 FISCAL SERVICES	8200 ADMIN. TECH. SERVICES
			6500 INSTR. TECH. SERVICES

----- RECONCILIATION TO ANNUAL FINANCIAL REPORT -----									
OTHER	NON-PGM	COMMUNITY	DEBT	FEDERAL	CHARTER	TOTAL	AFR	ROUNDING /	
INSTRUCT	PRE-K	CAPITAL	SERVICE	SERVICE	INDIRECT	SCHOOLS	REPORTED	TOTAL	DIFFERENCE
					218904	208434	5493816	5493821	-5

FUND - 4

SCHOOL - 0005 WAKULLA COAST CHARTER SCHOOL

\*\* CHARTER SCHOOL \*\*

----- PROGRAM -----		----- DIRECT -----								SCHOOL	SCHOOL	DISTRICT	
CATEGORY	NBR	SALARIES	BENEFITS	SERVICES	PURCHASED MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	INDIRECT	COST	INDIRECT	TOTAL	
CTRL	FUNCTION	AMOUNT	FUNCTION	AMOUNT	FUNCTION	AMOUNT	FUNCTION	AMOUNT					
4000	6100		6200		6300		6400						
4001	7100		7200		7300		7400						
4002	7500		7600	103007	7700		7800						
4003	7900		8100		8200		6500						
K-3 BASIC	101	264697	11867				2670	279235		279235		279235	
	BASIC	264697	11867				2670	279235		279235		279235	
K-3 WITH ESE	111	52939	2373				534	55847		55847		55847	
	ESE	52939	2373				534	55847		55847		55847	
TOTAL FOR FEFP		317637	14241				3204	335082		335082		335082	
FOOD SERVICE										103007			
TRANSPORTATION													

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

6100 PUPIL PERSONNEL	6400 INSTR STAFF TRAINING	7700 CENTRAL SERVICES
6200 INSTRUCTIONAL MEDIA	7300 SCHOOL ADMINISTRATION	7900 OPERATION OF PLANT
6300 INSTR & CURR DEVLPMNT	7400 FACILITIES ACQ-CONSTR	8100 MAINTENANCE OF PLANT
		8200 ADMIN. TECH. SERVICES
		6500 INSTR. TECH. SERVICES

FUND - 4

SCHOOL - 0011 MEDART ELEMENTARY

----- PROGRAM -----		----- DIRECT -----										
CATEGORY	NBR	SALARIES	BENEFITS	SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT INDIRECT	TOTAL
K-3 BASIC	101	81823	25295	1780	260		23	109183	24265	133449	5378	138827
4-8 BASIC	102			692	101		9	802	9434	10236	2090	12327
	<b>BASIC</b>	<b>81823</b>	<b>25295</b>	<b>2472</b>	<b>361</b>		<b>33</b>	<b>109986</b>	<b>33699</b>	<b>143686</b>	<b>7468</b>	<b>151155</b>
K-3 WITH ESE	111	29113	9161	2814	481		858	42428	14328	56757	5980	62738
4-8 WITH ESE	112	14710	4684	2385	408		727	22915	12145	35061	5069	40130
ESE LEVEL 5	255	4668	1486	757	129		230	7271	3854	11126	1608	12734
	<b>ESE</b>	<b>48492</b>	<b>15331</b>	<b>5956</b>	<b>1018</b>		<b>1816</b>	<b>72616</b>	<b>30328</b>	<b>102944</b>	<b>12659</b>	<b>115603</b>
<b>TOTAL FOR FEFP</b>		<b>130316</b>	<b>40627</b>	<b>8429</b>	<b>1380</b>		<b>1849</b>	<b>182602</b>	<b>64028</b>	<b>246631</b>	<b>20127</b>	<b>266759</b>
FOOD SERVICE									399934		3716	
TRANSPORTATION												

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

6100 PUPIL PERSONNEL	15717	6400 INSTR STAFF TRAINING	42127	7700 CENTRAL SERVICES	449
6200 INSTRUCTIONAL MEDIA		7300 SCHOOL ADMINISTRATION		7900 OPERATION OF PLANT	
6300 INSTR & CURR DEVLPMNT	5735	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT	
				8200 ADMIN. TECH. SERVICES	
				6500 INSTR. TECH. SERVICES	



FUND - 4

SCHOOL - 0012 RIVERSPRINGS MIDDLE SCHOOL

----- PROGRAM -----		----- DIRECT -----							SCHOOL	SCHOOL	DISTRICT	
CATEGORY	NBR	SALARIES	BENEFITS	SERVICES	PURCHASED MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	INDIRECT	COST	INDIRECT	TOTAL
4-8 BASIC	102						48	48	31648	31697		31697
	<b>BASIC</b>						<b>48</b>	<b>48</b>	<b>31648</b>	<b>31697</b>		<b>31697</b>
4-8 WITH ESE	112	16619	5291	5587	918		860	29277	28339	57616	10846	68463
ESOL	130	61	19	20	3		3	108	105	213	40	253
ESE LEVEL 4	254	2408	766	809	133		124	4242	4106	8348	1571	9919
	<b>ESE</b>	<b>19089</b>	<b>6078</b>	<b>6417</b>	<b>1054</b>		<b>988</b>	<b>33627</b>	<b>32551</b>	<b>66178</b>	<b>12458</b>	<b>78637</b>
<b>TOTAL FOR FEFP</b>		<b>19089</b>	<b>6078</b>	<b>6417</b>	<b>1054</b>		<b>1037</b>	<b>33676</b>	<b>64199</b>	<b>97876</b>	<b>12458</b>	<b>110335</b>
FOOD SERVICE									300683		5098	
TRANSPORTATION									66			

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

6100 PUPIL PERSONNEL	19580	6400 INSTR STAFF TRAINING	43944	7700 CENTRAL SERVICES	385
6200 INSTRUCTIONAL MEDIA		7300 SCHOOL ADMINISTRATION		7900 OPERATION OF PLANT	
6300 INSTR & CURR DEVLPMNT	289	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT	
				8200 ADMIN. TECH. SERVICES	
				6500 INSTR. TECH. SERVICES	

FUND - 4

SCHOOL - 0015 RIVERSINK ELEMENTARY

----- PROGRAM -----				----- DIRECT -----								SCHOOL		DISTRICT			
CATEGORY	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	INDIRECT	COST	INDIRECT	TOTAL					
K-3 BASIC	101	51189	15825	1845	391		32	69284	32819	102103	7314	109417					
4-8 BASIC	102	37674	11646	757	160		13	50251	13462	63714	3000	66715					
<b>BASIC</b>		<b>88863</b>	<b>27472</b>	<b>2602</b>	<b>551</b>		<b>45</b>	<b>119535</b>	<b>46281</b>	<b>165817</b>	<b>10314</b>	<b>176132</b>					
K-3 WITH ESE	111	17159	5398	4483	1073	56	419	28590	23847	52438	9894	62333					
4-8 WITH ESE	112	18489	5757	1957	468	24	183	26881	10415	37296	4321	41618					
ESOL	130	383	121	149	35	1	14	706	795	1502	330	1833					
ESE LEVEL 4	254	2375	753	926	221	11	86	4376	4928	9304	2044	11349					
ESE LEVEL 5	255	9	2	3				17	19	36	8	44					
<b>ESE</b>		<b>38418</b>	<b>12034</b>	<b>7520</b>	<b>1801</b>	<b>94</b>	<b>704</b>	<b>60573</b>	<b>40006</b>	<b>100579</b>	<b>16599</b>	<b>117178</b>					
<b>TOTAL FOR FEFP</b>		<b>127281</b>	<b>39506</b>	<b>10123</b>	<b>2353</b>	<b>94</b>	<b>750</b>	<b>180109</b>	<b>86288</b>	<b>266397</b>	<b>26913</b>	<b>293311</b>					

FOOD SERVICE

252600

4589

TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

6100 PUPIL PERSONNEL	21529	6400 INSTR STAFF TRAINING	57389	7700 CENTRAL SERVICES	926
6200 INSTRUCTIONAL MEDIA		7300 SCHOOL ADMINISTRATION		7900 OPERATION OF PLANT	
6300 INSTR & CURR DEVLPMNT	6443	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT	
				8200 ADMIN. TECH. SERVICES	
				6500 INSTR. TECH. SERVICES	

FUND - 4

SCHOOL - 0021 WAKULLA INSTITUTE

----- DIRECT -----											
----- PROGRAM -----											
CATEGORY	NBR	SALARIES	BENEFITS	SERVICES	SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT INDIRECT TOTAL
4-8 BASIC	102						5	5	418	424	424
9-12 BASIC	103						3	3	260	263	263
<b>BASIC</b>							<b>8</b>	<b>8</b>	<b>678</b>	<b>687</b>	<b>687</b>
4-8 WITH ESE	112	6135	1953	1192	196		409	9887	4528	14416	16751
9-12 WITH ESE	113	5129	1633	996	164		342	8265	3785	12051	14004
ESE LEVEL 4	254	3963	1261	770	127		264	6386	2925	9312	10821
ESE LEVEL 5	255	1854	590	360	59		123	2988	1368	4356	5062
<b>ESE</b>		<b>17082</b>	<b>5439</b>	<b>3318</b>	<b>547</b>		<b>1140</b>	<b>27528</b>	<b>12608</b>	<b>40136</b>	<b>46640</b>
<b>TOTAL FOR FEFP</b>		<b>17082</b>	<b>5439</b>	<b>3318</b>	<b>547</b>		<b>1149</b>	<b>27537</b>	<b>13287</b>	<b>40824</b>	<b>47327</b>
FOOD SERVICE									26408		515
TRANSPORTATION											

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

6100 PUPIL PERSONNEL	10220	6400 INSTR STAFF TRAINING	2391	7700 CENTRAL SERVICES	531
6200 INSTRUCTIONAL MEDIA		7300 SCHOOL ADMINISTRATION		7900 OPERATION OF PLANT	
6300 INSTR & CURR DEVLPMNT	143	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT	
				8200 ADMIN. TECH. SERVICES	
				6500 INSTR. TECH. SERVICES	

FUND - 4

SCHOOL - 0031 CRAWFORDVILLE ELEMENTARY

----- PROGRAM -----		----- DIRECT -----										
CATEGORY	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT INDIRECT	TOTAL
K-3 BASIC	101	7348	2271	1719	1788		43	13172	36831	50003	9734	59738
4-8 BASIC	102	69825	21586	577	600		14	92604	12366	104970	3268	108239
	<b>BASIC</b>	<b>77173</b>	<b>23858</b>	<b>2297</b>	<b>2388</b>		<b>57</b>	<b>105776</b>	<b>49198</b>	<b>154974</b>	<b>13003</b>	<b>167977</b>
K-3 WITH ESE	111	62533	19893	5058	1522		232	89240	25902	115143	11594	126737
4-8 WITH ESE	112	56570	17757	2427	730		111	77598	12430	90029	5564	95593
ESOL	130	367	116	29	8		1	523	152	675	68	743
ESE LEVEL 4	254	6418	2041	519	156		23	9159	2658	11818	1190	13008
ESE LEVEL 5	255	7926	2521	641	192		29	11311	3283	14595	1469	16064
	<b>ESE</b>	<b>133816</b>	<b>42331</b>	<b>8676</b>	<b>2611</b>		<b>399</b>	<b>187834</b>	<b>44427</b>	<b>232262</b>	<b>19886</b>	<b>252148</b>
<b>TOTAL FOR FEFP</b>		<b>210990</b>	<b>66189</b>	<b>10973</b>	<b>5000</b>		<b>456</b>	<b>293610</b>	<b>93626</b>	<b>387236</b>	<b>32889</b>	<b>420126</b>
FOOD SERVICE									335884		6000	
TRANSPORTATION												

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

6100 PUPIL PERSONNEL	26300	6400 INSTR STAFF TRAINING	59514	7700 CENTRAL SERVICES	723
6200 INSTRUCTIONAL MEDIA		7300 SCHOOL ADMINISTRATION		7900 OPERATION OF PLANT	
6300 INSTR & CURR DEVLPMNT	7088	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT	
				8200 ADMIN. TECH. SERVICES	
				6500 INSTR. TECH. SERVICES	

FUND - 4

SCHOOL - 0041 ADULT/COMMUNITY EDUCATION

----- PROGRAM -----		----- DIRECT -----										
CATEGORY	NBR	SALARIES	BENEFITS	SERVICES	SUPPLIES	EXPENSES	OUTLAY	DIRECT	INDIRECT	COST	INDIRECT	TOTAL
LITERACY/ADULT	401	22755	1795	1493			3	26048	268	26317		26317
GED PREPARATORY	403	456	36	114				607	20	628		628
ADULT GENERAL		23212	1832	1608			3	26655	289	26945		26945
TOTAL FOR FEFP		23212	1832	1608			3	26655	289	26945		26945

FOOD SERVICE

TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

6100 PUPIL PERSONNEL	6400 INSTR STAFF TRAINING	287	7700 CENTRAL SERVICES
6200 INSTRUCTIONAL MEDIA	7300 SCHOOL ADMINISTRATION		7900 OPERATION OF PLANT
6300 INSTR & CURR DEVLPMNT	1 7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT
			8200 ADMIN. TECH. SERVICES
			6500 INSTR. TECH. SERVICES

FUND - 4

SCHOOL - 0071 WAKULLA HIGH

----- DIRECT -----												
----- PROGRAM -----				PURCHASED	MATERIAL	OTHER	CAPITAL	TOTAL	SCHOOL	SCHOOL	DISTRICT	
CATEGORY	NBR	SALARIES	BENEFITS	SERVICES	SUPPLIES	EXPENSES	OUTLAY	DIRECT	INDIRECT	COST	INDIRECT	TOTAL
9-12 BASIC	103			24269	7138	16447	24134	71989	51040	123030		123030
	<b>BASIC</b>			<b>24269</b>	<b>7138</b>	<b>16447</b>	<b>24134</b>	<b>71989</b>	<b>51040</b>	<b>123030</b>		<b>123030</b>
9-12 WITH ESE	113	123822	39426	20245	4787	5197	8231	201710	112800	314511	24642	339153
ESOL	130	869	276	142	33	36	57	1416	792	2208	173	2381
ESE LEVEL 4	254	5029	1601	822	194	211	334	8193	4581	12774	1000	13775
ESE LEVEL 5	255	43	13	7	1	1	2	71	39	111	8	119
	<b>ESE</b>	<b>129765</b>	<b>41318</b>	<b>21217</b>	<b>5017</b>	<b>5447</b>	<b>8626</b>	<b>211390</b>	<b>118214</b>	<b>329605</b>	<b>25824</b>	<b>355430</b>
9-12 VOCATIONAL	300			2390	703	1620	2377	7091	5027	12119		12119
	<b>VOCATIONAL 9-12</b>			<b>2390</b>	<b>703</b>	<b>1620</b>	<b>2377</b>	<b>7091</b>	<b>5027</b>	<b>12119</b>		<b>12119</b>
	<b>TOTAL FOR FEFP</b>	<b>129765</b>	<b>41318</b>	<b>47876</b>	<b>12859</b>	<b>23515</b>	<b>35137</b>	<b>290471</b>	<b>174282</b>	<b>464754</b>	<b>25824</b>	<b>490579</b>
FOOD SERVICE									571139		12776	
TRANSPORTATION									349			

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

6100 PUPIL PERSONNEL	98161	6400 INSTR STAFF TRAINING	74717	7700 CENTRAL SERVICES	799
6200 INSTRUCTIONAL MEDIA		7300 SCHOOL ADMINISTRATION		7900 OPERATION OF PLANT	
6300 INSTR & CURR DEVLPMNT	604	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT	
				8200 ADMIN. TECH. SERVICES	
				6500 INSTR. TECH. SERVICES	

FUND - 4

SCHOOL - 0072 DISTRICT PRE-K PROGRAM

----- PROGRAM -----		----- DIRECT -----							SCHOOL	SCHOOL	DISTRICT	
CATEGORY	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	INDIRECT	COST	INDIRECT	TOTAL
K-3 WITH ESE	111	29823	9495	12512	1392		21924	75148	37925	113073	20087	133161
ESE LEVEL 4	254	823	262	345	38		605	2075	1047	3123	554	3677
	ESE	30647	9758	12857	1430		22529	77223	38973	116196	20642	136839
TOTAL FOR FEFP		30647	9758	12857	1430		22529	77223	38973	116196	20642	136839
FOOD SERVICE									211418		1602	
TRANSPORTATION												

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

6100 PUPIL PERSONNEL	32441	6400 INSTR STAFF TRAINING	5449	7700 CENTRAL SERVICES	639
6200 INSTRUCTIONAL MEDIA		7300 SCHOOL ADMINISTRATION		7900 OPERATION OF PLANT	
6300 INSTR & CURR DEVLPMNT	443	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT	
				8200 ADMIN. TECH. SERVICES	
				6500 INSTR. TECH. SERVICES	

FUND - 4

SCHOOL - 0081 WAKULLA MIDDLE

----- DIRECT -----											
----- PROGRAM -----				PURCHASED	MATERIAL	OTHER	CAPITAL	TOTAL	SCHOOL	SCHOOL	DISTRICT
CATEGORY	NBR	SALARIES	BENEFITS	SERVICES	SUPPLIES	EXPENSES	OUTLAY	DIRECT	INDIRECT	COST	INDIRECT
4-8 BASIC	102						45	45	25450	25495	
	<b>BASIC</b>						<b>45</b>	<b>45</b>	<b>25450</b>	<b>25495</b>	
4-8 WITH ESE	112	57453	18293	6047	941		1364	84100	29917	114017	11848
ESOL	130	102	32	10	1		2	150	53	203	21
ESE LEVEL 4	254	2075	660	218	34		49	3037	1080	4118	428
ESE LEVEL 5	255	152	48	16	2		3	223	79	302	31
	<b>ESE</b>	<b>59784</b>	<b>19035</b>	<b>6292</b>	<b>979</b>		<b>1420</b>	<b>87512</b>	<b>31130</b>	<b>118642</b>	<b>12329</b>
<b>TOTAL FOR FEFP</b>		<b>59784</b>	<b>19035</b>	<b>6292</b>	<b>979</b>		<b>1465</b>	<b>87557</b>	<b>56581</b>	<b>144138</b>	<b>12329</b>
FOOD SERVICE									223644		4793
TRANSPORTATION									49		

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

6100 PUPIL PERSONNEL	19377	6400 INSTR STAFF TRAINING	36169	7700 CENTRAL SERVICES	748
6200 INSTRUCTIONAL MEDIA		7300 SCHOOL ADMINISTRATION		7900 OPERATION OF PLANT	
6300 INSTR & CURR DEVLPMNT	285	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT	
				8200 ADMIN. TECH. SERVICES	
				6500 INSTR. TECH. SERVICES	



FUND - 4

SCHOOL - 0091 SHADEVILLE ELEMENTARY

----- PROGRAM -----		----- DIRECT -----										
CATEGORY	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT INDIRECT	TOTAL
K-3 BASIC	101	56550	17482	1900	966		37	76936	36554	113490	8432	121923
4-8 BASIC	102	34077	10534	725	369		14	45721	13965	59686	3221	62908
	<b>BASIC</b>	<b>90627</b>	<b>28017</b>	<b>2625</b>	<b>1335</b>		<b>51</b>	<b>122657</b>	<b>50519</b>	<b>173177</b>	<b>11654</b>	<b>184831</b>
K-3 WITH ESE	111	41126	13085	5534	1044		248	61039	29170	90209	12378	102588
4-8 WITH ESE	112	33861	10644	2632	496		118	47754	13876	61630	5888	67518
ESE LEVEL 4	254	4623	1471	622	117		27	6861	3279	10140	1391	11532
ESE LEVEL 5	255	1145	364	154	29		6	1700	812	2512	344	2857
	<b>ESE</b>	<b>80756</b>	<b>25566</b>	<b>8943</b>	<b>1687</b>		<b>401</b>	<b>117355</b>	<b>47137</b>	<b>164493</b>	<b>20003</b>	<b>184497</b>
<b>TOTAL FOR FEFP</b>		<b>171384</b>	<b>53583</b>	<b>11569</b>	<b>3022</b>		<b>453</b>	<b>240013</b>	<b>97657</b>	<b>337671</b>	<b>31658</b>	<b>369329</b>
FOOD SERVICE									381353		5685	
TRANSPORTATION												

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

6100 PUPIL PERSONNEL	26720	6400 INSTR STAFF TRAINING	63368	7700 CENTRAL SERVICES	707
6200 INSTRUCTIONAL MEDIA		7300 SCHOOL ADMINISTRATION		7900 OPERATION OF PLANT	
6300 INSTR & CURR DEVLPMNT	6861	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT	
				8200 ADMIN. TECH. SERVICES	
				6500 INSTR. TECH. SERVICES	

FUND - 4

SCHOOL - 7004 WAK VIRTUAL FRANCHISE

----- DIRECT -----												
----- PROGRAM -----												
CATEGORY	NBR	SALARIES	BENEFITS	SERVICES	SUPPLIES	EXPENSES	OUTLAY	DIRECT	INDIRECT	SCHOOL COST	DISTRICT INDIRECT	TOTAL
4-8 BASIC	102								17	17		17
9-12 BASIC	103						1	1	98	99		99
	<b>BASIC</b>						<b>1</b>	<b>1</b>	<b>115</b>	<b>117</b>		<b>117</b>
4-8 WITH ESE	112								11	11		11
9-12 WITH ESE	113								17	17		17
	<b>ESE</b>								<b>28</b>	<b>29</b>		<b>29</b>
<b>TOTAL FOR FEFP</b>							<b>1</b>	<b>1</b>	<b>144</b>	<b>146</b>		<b>146</b>

FOOD SERVICE

TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

6100 PUPIL PERSONNEL	6400 INSTR STAFF TRAINING	143	7700 CENTRAL SERVICES
6200 INSTRUCTIONAL MEDIA	7300 SCHOOL ADMINISTRATION		7900 OPERATION OF PLANT
6300 INSTR & CURR DEVLPMNT	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT
			8200 ADMIN. TECH. SERVICES
			6500 INSTR. TECH. SERVICES

FUND - 6

SCHOOL - 0000 PAEC - Wakulla County, FL

----- PROGRAM -----		----- DIRECT -----										
CATEGORY	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT INDIRECT	TOTAL
K-3 BASIC	101			2931	289			3221	130	3351		3351
4-8 BASIC	102			3245	301			3547	144	3691		3691
9-12 BASIC	103			2187	196			2383	97	2481		2481
BASIC				8364	788			9152	371	9523		9523
K-3 WITH ESE	111			1384	130			1515	61	1577		1577
4-8 WITH ESE	112			1117	105			1223	49	1273		1273
9-12 WITH ESE	113			720	64			785	32	817		817
ESOL	130			14	1			16		16		16
ESE LEVEL 4	254			234	21			255	10	266		266
ESE LEVEL 5	255			92	10			102	4	106		106
ESE				3565	334			3899	158	4058		4058
9-12 VOCATIONAL	300			208	18			226	9	236		236
VOCATIONAL 9-12				208	18			226	9	236		236
TOTAL FOR FEFP				12138	1141			13279	539	13818		13818

FOOD SERVICE

TRANSPORTATION

DISTRICT INDIRECT COSTS ARE FUNCTIONALLY DISTRIBUTED AS REPORTED BELOW.

6100 PUPIL PERSONNEL	7100 BOARD OF EDUCATION	7700 CENTRAL SERVICES
6200 INSTRUCTIONAL MEDIA	7200 GENERAL ADMINISTRATIO	7900 OPERATION OF PLANT
6300 INSTR & CURR DEVLPMNT	7400 FACILITIES ACQ-CONSTR	8100 MAINTENANCE OF PLANT
6400 INSTR STAFF TRAINING	7500 FISCAL SERVICES	8200 ADMIN. TECH. SERVICES
		6500 INSTR. TECH. SERVICES

----- RECONCILIATION TO ANNUAL FINANCIAL REPORT -----											
OTHER	NON-PGM	COMMUNITY	DEBT	FEDERAL	CHARTER	TOTAL	AFR	ROUNDING /			
INSTRUCT	PRE-K	CAPITAL	SERVICE	SERVICE	INDIRECT	SCHOOLS	REPORTED	TOTAL	DIFFERENCE		
							13818	13818			

FUND - 6  
SCHOOL - 0011 MEDART ELEMENTARY

----- PROGRAM -----		----- DIRECT -----										
CATEGORY	NBR	SALARIES	BENEFITS	SERVICES	SUPPLIES	EXPENSES	OUTLAY	DIRECT	INDIRECT	COST	INDIRECT	TOTAL
K-3 BASIC	101			510	71			582	22	604		604
4-8 BASIC	102			198	27			226	8	235		235
	BASIC			709	98			808	31	839		839
K-3 WITH ESE	111			126	17			143	5	149		149
4-8 WITH ESE	112			106	14			121	4	126		126
ESE LEVEL 5	255			33	4			38	1	40		40
	ESE			266	37			304	11	315		315
TOTAL FOR FEFP				976	135			1112	43	1155		1155

FOOD SERVICE  
TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

6100 PUPIL PERSONNEL	6400 INSTR STAFF TRAINING	12	7700 CENTRAL SERVICES
6200 INSTRUCTIONAL MEDIA	7300 SCHOOL ADMINISTRATION		7900 OPERATION OF PLANT
6300 INSTR & CURR DEVLPMNT	30 7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT
			8200 ADMIN. TECH. SERVICES
			6500 INSTR. TECH. SERVICES

FUND - 6  
SCHOOL - 0012 RIVERSPRINGS MIDDLE SCHOOL

----- PROGRAM -----		----- DIRECT -----										
CATEGORY	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT INDIRECT	TOTAL
4-8 BASIC	102			1045	94			1139	46	1185		1185
	BASIC			1045	94			1139	46	1185		1185
4-8 WITH ESE	112			293	26			320	13	333		333
ESOL	130			1				1		1		1
ESE LEVEL 4	254			42	3			46	1	48		48
	ESE			337	30			368	14	383		383
TOTAL FOR FEFP				1383	124			1507	61	1568		1568

FOOD SERVICE  
TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

6100 PUPIL PERSONNEL	6400 INSTR STAFF TRAINING	18	7700 CENTRAL SERVICES
6200 INSTRUCTIONAL MEDIA	7300 SCHOOL ADMINISTRATION		7900 OPERATION OF PLANT
6300 INSTR & CURR DEVLPMNT	43 7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT
			8200 ADMIN. TECH. SERVICES
			6500 INSTR. TECH. SERVICES

FUND - 6

SCHOOL - 0015 RIVERSINK ELEMENTARY

----- PROGRAM -----		----- DIRECT -----							SCHOOL	SCHOOL	DISTRICT	
CATEGORY	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	INDIRECT	COST	INDIRECT	TOTAL
K-3 BASIC	101			694	62			757	30	788		788
4-8 BASIC	102			285	25			310	12	323		323
	<b>BASIC</b>			<b>979</b>	<b>88</b>			<b>1068</b>	<b>43</b>	<b>1111</b>		<b>1111</b>
K-3 WITH ESE	111			208	18			227	9	236		236
4-8 WITH ESE	112			91	8			99	4	103		103
ESOL	130			6				7		7		7
ESE LEVEL 4	254			43	3			47	1	48		48
ESE LEVEL 5	255											
	<b>ESE</b>			<b>350</b>	<b>31</b>			<b>381</b>	<b>15</b>	<b>397</b>		<b>397</b>
<b>TOTAL FOR FEFP</b>				<b>1330</b>	<b>119</b>			<b>1449</b>	<b>59</b>	<b>1508</b>		<b>1508</b>

FOOD SERVICE  
TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

6100 PUPIL PERSONNEL		6400 INSTR STAFF TRAINING	17	7700 CENTRAL SERVICES
6200 INSTRUCTIONAL MEDIA		7300 SCHOOL ADMINISTRATION		7900 OPERATION OF PLANT
6300 INSTR & CURR DEVLPMNT	41	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT
				8200 ADMIN. TECH. SERVICES
				6500 INSTR. TECH. SERVICES

FUND - 6  
SCHOOL - 0021 WAKULLA INSTITUTE

----- PROGRAM -----		----- DIRECT -----										
CATEGORY	NBR	SALARIES	BENEFITS	SERVICES	SUPPLIES	EXPENSES	OUTLAY	DIRECT	INDIRECT	COST	INDIRECT	TOTAL
4-8 BASIC	102			118	10			128	5	134		134
9-12 BASIC	103			73	6			80	3	83		83
	BASIC			191	17			209	8	217		217
4-8 WITH ESE	112			63	5			69	2	71		71
9-12 WITH ESE	113			52	4			57	2	60		60
ESE LEVEL 4	254			40	3			44	1	46		46
ESE LEVEL 5	255			19	1			20		21		21
	ESE			176	15			192	7	199		199
TOTAL FOR FEFP				368	33			401	16	417		417

FOOD SERVICE  
TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

6100 PUPIL PERSONNEL	6400 INSTR STAFF TRAINING	4	7700 CENTRAL SERVICES
6200 INSTRUCTIONAL MEDIA	7300 SCHOOL ADMINISTRATION		7900 OPERATION OF PLANT
6300 INSTR & CURR DEVLPMNT	11 7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT
			8200 ADMIN. TECH. SERVICES
			6500 INSTR. TECH. SERVICES

FUND - 6

SCHOOL - 0031 CRAWFORDVILLE ELEMENTARY

----- PROGRAM -----		----- DIRECT -----							SCHOOL		DISTRICT		
CATEGORY	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	INDIRECT	COST	INDIRECT	TOTAL	
K-3 BASIC	101			924	83			1008	41	1049		1049	
4-8 BASIC	102			310	27			338	13	352		352	
BASIC				1235	111			1346	54	1401		1401	
K-3 WITH ESE	111			244	22			266	10	277		277	
4-8 WITH ESE	112			117	10			127	5	133		133	
ESOL	130			1				1		1		1	
ESE LEVEL 4	254			25	2			27	1	28		28	
ESE LEVEL 5	255			30	2			33	1	35		35	
ESE				419	37			457	18	475		475	
TOTAL FOR FEFP				1654	149			1803	73	1877		1877	

FOOD SERVICE

TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

6100 PUPIL PERSONNEL	6400 INSTR STAFF TRAINING	21	7700 CENTRAL SERVICES
6200 INSTRUCTIONAL MEDIA	7300 SCHOOL ADMINISTRATION		7900 OPERATION OF PLANT
6300 INSTR & CURR DEVLPMNT	51 7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT
			8200 ADMIN. TECH. SERVICES
			6500 INSTR. TECH. SERVICES



FUND - 6  
SCHOOL - 0071 WAKULLA HIGH

----- PROGRAM -----		----- DIRECT -----										
CATEGORY	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT INDIRECT	TOTAL
9-12 BASIC	103			2113	190			2303	93	2397		2397
	<b>BASIC</b>			<b>2113</b>	<b>190</b>			<b>2303</b>	<b>93</b>	<b>2397</b>		<b>2397</b>
9-12 WITH ESE	113			667	60			728	29	757		757
ESOL	130			4				5		5		5
ESE LEVEL 4	254			27	2			29	1	30		30
ESE LEVEL 5	255											
	<b>ESE</b>			<b>699</b>	<b>63</b>			<b>762</b>	<b>31</b>	<b>794</b>		<b>794</b>
9-12 VOCATIONAL	300			208	18			226	9	236		236
	<b>VOCATIONAL 9-12</b>			<b>208</b>	<b>18</b>			<b>226</b>	<b>9</b>	<b>236</b>		<b>236</b>
	<b>TOTAL FOR FEFP</b>			<b>3021</b>	<b>272</b>			<b>3293</b>	<b>134</b>	<b>3427</b>		<b>3427</b>

FOOD SERVICE  
TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

6100 PUPIL PERSONNEL	6400 INSTR STAFF TRAINING	40	7700 CENTRAL SERVICES
6200 INSTRUCTIONAL MEDIA	7300 SCHOOL ADMINISTRATION		7900 OPERATION OF PLANT
6300 INSTR & CURR DEVLPMNT	94 7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT
			8200 ADMIN. TECH. SERVICES
			6500 INSTR. TECH. SERVICES

FUND - 6

SCHOOL - 0072 DISTRICT PRE-K PROGRAM

----- PROGRAM -----		----- DIRECT -----										
CATEGORY	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT INDIRECT	TOTAL
K-3 WITH ESE	111			544	49			593	24	617		617
ESE LEVEL 4	254			15	1			16		17		17
	ESE			559	50			609	24	634		634
TOTAL FOR FEFP				559	50			609	24	634		634

FOOD SERVICE

TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

6100 PUPIL PERSONNEL		6400 INSTR STAFF TRAINING	7	7700 CENTRAL SERVICES
6200 INSTRUCTIONAL MEDIA		7300 SCHOOL ADMINISTRATION		7900 OPERATION OF PLANT
6300 INSTR & CURR DEVLPMNT	17	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT
				8200 ADMIN. TECH. SERVICES
				6500 INSTR. TECH. SERVICES

FUND - 6  
SCHOOL - 0081 WAKULLA MIDDLE

----- PROGRAM -----		----- DIRECT -----										
CATEGORY	NBR	SALARIES	BENEFITS	SERVICES	SUPPLIES	EXPENSES	OUTLAY	DIRECT	INDIRECT	COST	INDIRECT	TOTAL
4-8 BASIC	102			981	88			1069	43	1113		1113
	BASIC			981	88			1069	43	1113		1113
4-8 WITH ESE	112			321	28			350	14	364		364
ESOL	130											
ESE LEVEL 4	254			11	1			12		13		13
ESE LEVEL 5	255											
	ESE			334	30			364	14	379		379
TOTAL FOR FEFP				1315	118			1433	58	1492		1492

FOOD SERVICE  
TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

6100 PUPIL PERSONNEL	6400 INSTR STAFF TRAINING	17	7700 CENTRAL SERVICES
6200 INSTRUCTIONAL MEDIA	7300 SCHOOL ADMINISTRATION		7900 OPERATION OF PLANT
6300 INSTR & CURR DEVLPMNT	40 7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT
			8200 ADMIN. TECH. SERVICES
			6500 INSTR. TECH. SERVICES

FUND - 6  
SCHOOL - 0091 SHADEVILLE ELEMENTARY

----- PROGRAM -----		----- DIRECT -----										
CATEGORY	NBR	SALARIES	BENEFITS	SERVICES	SUPPLIES	EXPENSES	OUTLAY	DIRECT	INDIRECT	COST	INDIRECT	TOTAL
K-3 BASIC	101			801	72			873	35	908		908
4-8 BASIC	102			306	27			333	13	347		347
	BASIC			1107	99			1206	49	1256		1256
K-3 WITH ESE	111			261	23			284	11	296		296
4-8 WITH ESE	112			124	11			135	5	140		140
ESE LEVEL 4	254			29	2			31	1	33		33
ESE LEVEL 5	255			7				7		8		8
	ESE			421	37			459	18	478		478
TOTAL FOR FEFP				1529	137			1666	67	1734		1734

FOOD SERVICE  
TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

6100 PUPIL PERSONNEL	6400 INSTR STAFF TRAINING	20	7700 CENTRAL SERVICES
6200 INSTRUCTIONAL MEDIA	7300 SCHOOL ADMINISTRATION		7900 OPERATION OF PLANT
6300 INSTR & CURR DEVLPMNT	47 7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT
			8200 ADMIN. TECH. SERVICES
			6500 INSTR. TECH. SERVICES

FUND - 7

SCHOOL - 0000 PAEC - Wakulla County, FL

----- PROGRAM -----		----- DIRECT -----										
CATEGORY	NBR	SALARIES	BENEFITS	SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT INDIRECT	TOTAL
K-3 BASIC	101	23789	4314	12873	51			41028	2352	43381		43381
4-8 BASIC	102	23201	4207	14248	56			41714	2321	44036		44036
9-12 BASIC	103	2132	386	9602	38			12160	1461	13622		13622
BASIC		49123	8908	36724	146			94903	6136	101039		101039
K-3 WITH ESE	111	6708	1216	6080	24			14029	1022	15052		15052
4-8 WITH ESE	112	7971	1445	4908	19			14345	829	15175		15175
9-12 WITH ESE	113	673	122	3164	12			3973	481	4455		4455
ESOL	130	87	15	64				168	9	178		178
ESE LEVEL 4	254	1169	212	1031	4			2416	156	2573		2573
ESE LEVEL 5	255	684	124	406	1			1216	87	1304		1304
ESE		17295	3136	15656	62			36150	2588	38739		38739
9-12 VOCATIONAL	300	210	38	914	3			1165	139	1305		1305
VOCATIONAL 9-12		210	38	914	3			1165	139	1305		1305
TOTAL FOR FEFP		66629	12082	53295	213			132220	8864	141084		141084

FOOD SERVICE

TRANSPORTATION

DISTRICT INDIRECT COSTS ARE FUNCTIONALLY DISTRIBUTED AS REPORTED BELOW.

6100 PUPIL PERSONNEL	7100 BOARD OF EDUCATION	7700 CENTRAL SERVICES
6200 INSTRUCTIONAL MEDIA	7200 GENERAL ADMINISTRATIO	7900 OPERATION OF PLANT
6300 INSTR & CURR DEVLPMNT	7400 FACILITIES ACQ-CONSTR	8100 MAINTENANCE OF PLANT
6400 INSTR STAFF TRAINING	7500 FISCAL SERVICES	8200 ADMIN. TECH. SERVICES
		6500 INSTR. TECH. SERVICES

----- RECONCILIATION TO ANNUAL FINANCIAL REPORT -----									
OTHER	NON-PGM	COMMUNITY	DEBT	FEDERAL	CHARTER	TOTAL	AFR	ROUNDING /	
INSTRUCT	PRE-K	CAPITAL	SERVICE	SERVICE	INDIRECT	SCHOOLS	REPORTED	TOTAL	DIFFERENCE
					5551	8717	155352	155351	1

FUND - 7

SCHOOL - 0011 MEDART ELEMENTARY

----- PROGRAM -----		----- DIRECT -----							SCHOOL		DISTRICT		
CATEGORY	NBR	SALARIES	BENEFITS	SERVICES	SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	INDIRECT	COST	INDIRECT	TOTAL	
K-3 BASIC	101	6339	1149	2243	8			9741	734	10476		10476	
4-8 BASIC	102	2464	446	872	3			3787	285	4073		4073	
	<b>BASIC</b>	<b>8804</b>	<b>1596</b>	<b>3115</b>	<b>12</b>			<b>13528</b>	<b>1020</b>	<b>14549</b>		<b>14549</b>	
K-3 WITH ESE	111	1564	283	553	2			2404	181	2585		2585	
4-8 WITH ESE	112	1326	240	469	1			2038	153	2191		2191	
ESE LEVEL 5	255	420	76	148				646	48	695		695	
	<b>ESE</b>	<b>3311</b>	<b>600</b>	<b>1172</b>	<b>4</b>			<b>5089</b>	<b>383</b>	<b>5473</b>		<b>5473</b>	
<b>TOTAL FOR FEFP</b>		<b>12116</b>	<b>2197</b>	<b>4287</b>	<b>17</b>			<b>18618</b>	<b>1404</b>	<b>20022</b>		<b>20022</b>	

FOOD SERVICE

TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

6100 PUPIL PERSONNEL	6400 INSTR STAFF TRAINING	652 7700 CENTRAL SERVICES
6200 INSTRUCTIONAL MEDIA	7300 SCHOOL ADMINISTRATION	752 7900 OPERATION OF PLANT
6300 INSTR & CURR DEVLPMNT	7400 FACILITIES ACQ-CONSTR	8100 MAINTENANCE OF PLANT
		8200 ADMIN. TECH. SERVICES
		6500 INSTR. TECH. SERVICES

FUND - 7

SCHOOL - 0012 RIVERSPRINGS MIDDLE SCHOOL

----- DIRECT -----											
----- PROGRAM -----											
CATEGORY	NBR	SALARIES	BENEFITS	SERVICES	SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT INDIRECT
4-8 BASIC	102	8292	1503	4589	18			14404	698	15102	
	<b>BASIC</b>	<b>8292</b>	<b>1503</b>	<b>4589</b>	<b>18</b>			<b>14404</b>	<b>698</b>	<b>15102</b>	
4-8 WITH ESE	112	2332	422	1290	5			4050	196	4247	
ESOL	130	8	1	4				15		15	
ESE LEVEL 4	254	337	61	187				586	28	615	
	<b>ESE</b>	<b>2678</b>	<b>485</b>	<b>1482</b>	<b>5</b>			<b>4652</b>	<b>225</b>	<b>4878</b>	
<b>TOTAL FOR FEFP</b>		<b>10971</b>	<b>1989</b>	<b>6072</b>	<b>24</b>			<b>19057</b>	<b>924</b>	<b>19981</b>	

FOOD SERVICE

TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

6100 PUPIL PERSONNEL	6400 INSTR STAFF TRAINING	924	7700 CENTRAL SERVICES
6200 INSTRUCTIONAL MEDIA	7300 SCHOOL ADMINISTRATION		7900 OPERATION OF PLANT
6300 INSTR & CURR DEVLPMNT	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT
			8200 ADMIN. TECH. SERVICES
			6500 INSTR. TECH. SERVICES

FUND - 7

SCHOOL - 0015 RIVERSINK ELEMENTARY

----- PROGRAM -----				----- DIRECT -----									
CATEGORY	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT INDIRECT	TOTAL	
K-3 BASIC	101	6078	1102	3051	12			10243	464	10708		10708	
4-8 BASIC	102	2493	452	1251	5			4202	190	4392		4392	
	<b>BASIC</b>	<b>8571</b>	<b>1554</b>	<b>4302</b>	<b>17</b>			<b>14445</b>	<b>654</b>	<b>15100</b>		<b>15100</b>	
K-3 WITH ESE	111	1825	330	916	3			3075	139	3215		3215	
4-8 WITH ESE	112	797	144	400	1			1343	60	1404		1404	
ESOL	130	60	11	30				102	4	107		107	
ESE LEVEL 4	254	377	68	189				635	28	664		664	
ESE LEVEL 5	255	1						2		2		2	
	<b>ESE</b>	<b>3061</b>	<b>555</b>	<b>1536</b>	<b>6</b>			<b>5159</b>	<b>233</b>	<b>5393</b>		<b>5393</b>	
<b>TOTAL FOR FEFP</b>		<b>11632</b>	<b>2109</b>	<b>5839</b>	<b>23</b>			<b>19605</b>	<b>888</b>	<b>20494</b>		<b>20494</b>	

FOOD SERVICE  
TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

6100 PUPIL PERSONNEL	6400 INSTR STAFF TRAINING	888	7700 CENTRAL SERVICES
6200 INSTRUCTIONAL MEDIA	7300 SCHOOL ADMINISTRATION		7900 OPERATION OF PLANT
6300 INSTR & CURR DEVLPMNT	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT
			8200 ADMIN. TECH. SERVICES
			6500 INSTR. TECH. SERVICES



FUND - 7

SCHOOL - 0021 WAKULLA INSTITUTE

----- PROGRAM -----		----- DIRECT -----							SCHOOL	SCHOOL	DISTRICT	
CATEGORY	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	INDIRECT	COST	INDIRECT	TOTAL
4-8 BASIC	102			519	2			521	79	600		600
9-12 BASIC	103			322	1			324	49	373		373
	<b>BASIC</b>			<b>842</b>	<b>3</b>			<b>845</b>	<b>128</b>	<b>973</b>		<b>973</b>
4-8 WITH ESE	112			277	1			279	42	321		321
9-12 WITH ESE	113			232				233	35	268		268
ESE LEVEL 4	254			179				180	27	207		207
ESE LEVEL 5	255			84				84	12	97		97
	<b>ESE</b>			<b>773</b>	<b>3</b>			<b>777</b>	<b>117</b>	<b>894</b>		<b>894</b>
<b>TOTAL FOR FEFP</b>				<b>1616</b>	<b>6</b>			<b>1622</b>	<b>245</b>	<b>1868</b>		<b>1868</b>

FOOD SERVICE

TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

6100 PUPIL PERSONNEL	6400 INSTR STAFF TRAINING	245	7700 CENTRAL SERVICES
6200 INSTRUCTIONAL MEDIA	7300 SCHOOL ADMINISTRATION		7900 OPERATION OF PLANT
6300 INSTR & CURR DEVLPMNT	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT
			8200 ADMIN. TECH. SERVICES
			6500 INSTR. TECH. SERVICES

FUND - 7

SCHOOL - 0031 CRAWFORDVILLE ELEMENTARY

----- PROGRAM -----		----- DIRECT -----							SCHOOL		DISTRICT		
CATEGORY	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	INDIRECT	SCHOOL COST	INDIRECT	TOTAL	
K-3 BASIC	101	6279	1138	4060	16			11495	618	12113		12113	
4-8 BASIC	102	2108	382	1363	5			3859	207	4067		4067	
	<b>BASIC</b>	<b>8387</b>	<b>1521</b>	<b>5424</b>	<b>21</b>			<b>15355</b>	<b>825</b>	<b>16180</b>		<b>16180</b>	
K-3 WITH ESE	111	1659	301	1073	4			3038	163	3202		3202	
4-8 WITH ESE	112	796	144	515	2			1458	78	1536		1536	
ESOL	130	9	1	6				17		18		18	
ESE LEVEL 4	254	170	30	110				311	16	328		328	
ESE LEVEL 5	255	210	38	136				385	20	405		405	
	<b>ESE</b>	<b>2847</b>	<b>516</b>	<b>1841</b>	<b>7</b>			<b>5212</b>	<b>280</b>	<b>5492</b>		<b>5492</b>	
<b>TOTAL FOR FEFP</b>		<b>11235</b>	<b>2037</b>	<b>7265</b>	<b>29</b>			<b>20567</b>	<b>1105</b>	<b>21673</b>		<b>21673</b>	

FOOD SERVICE

TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

6100 PUPIL PERSONNEL	6400 INSTR STAFF TRAINING	1105 7700 CENTRAL SERVICES
6200 INSTRUCTIONAL MEDIA	7300 SCHOOL ADMINISTRATION	7900 OPERATION OF PLANT
6300 INSTR & CURR DEVLPMNT	7400 FACILITIES ACQ-CONSTR	8100 MAINTENANCE OF PLANT
		8200 ADMIN. TECH. SERVICES
		6500 INSTR. TECH. SERVICES

FUND - 7  
SCHOOL - 0071 WAKULLA HIGH

----- PROGRAM -----		----- DIRECT -----										
CATEGORY	NBR	SALARIES	BENEFITS	SERVICES	SUPPLIES	EXPENSES	OUTLAY	DIRECT	INDIRECT	COST	INDIRECT	TOTAL
9-12 BASIC	103	2132	386	9279	37			11836	1412	13248		13248
	BASIC	2132	386	9279	37			11836	1412	13248		13248
9-12 WITH ESE	113	673	122	2932	11			3740	446	4186		4186
ESOL	130	4		20				26	3	29		29
ESE LEVEL 4	254	27	4	119				151	18	170		170
ESE LEVEL 5	255			1				1		1		1
	ESE	706	128	3073	12			3919	467	4387		4387
9-12 VOCATIONAL	300	210	38	914	3			1165	139	1305		1305
VOCATIONAL 9-12		210	38	914	3			1165	139	1305		1305
	TOTAL FOR FEFP	3049	552	13267	53			16922	2019	18941		18941

FOOD SERVICE  
TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

6100 PUPIL PERSONNEL	6400 INSTR STAFF TRAINING	2019	7700 CENTRAL SERVICES
6200 INSTRUCTIONAL MEDIA	7300 SCHOOL ADMINISTRATION		7900 OPERATION OF PLANT
6300 INSTR & CURR DEVLPMNT	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT
			8200 ADMIN. TECH. SERVICES
			6500 INSTR. TECH. SERVICES

FUND - 7

SCHOOL - 0072 DISTRICT PRE-K PROGRAM

----- PROGRAM -----		----- DIRECT -----										
CATEGORY	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT INDIRECT	TOTAL
K-3 WITH ESE	111			2390	9			2400	363	2763		2763
ESE LEVEL 4	254			66				66	10	76		76
	ESE			2456	9			2466	373	2840		2840
TOTAL FOR FEFP				2456	9			2466	373	2840		2840

FOOD SERVICE

TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

6100 PUPIL PERSONNEL	6400 INSTR STAFF TRAINING	373	7700 CENTRAL SERVICES
6200 INSTRUCTIONAL MEDIA	7300 SCHOOL ADMINISTRATION		7900 OPERATION OF PLANT
6300 INSTR & CURR DEVLPMNT	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT
			8200 ADMIN. TECH. SERVICES
			6500 INSTR. TECH. SERVICES

FUND - 7

SCHOOL - 0081 WAKULLA MIDDLE

----- PROGRAM -----		----- DIRECT -----							SCHOOL		DISTRICT		
CATEGORY	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	INDIRECT	SCHOOL COST	INDIRECT	TOTAL	
4-8 BASIC	102	5897	1069	4308	17			11292	655	11948		11948	
	<b>BASIC</b>	<b>5897</b>	<b>1069</b>	<b>4308</b>	<b>17</b>			<b>11292</b>	<b>655</b>	<b>11948</b>		<b>11948</b>	
4-8 WITH ESE	112	1930	350	1410	5			3696	214	3910		3910	
ESOL	130	3		2				6		6		6	
ESE LEVEL 4	254	69	12	50				133	7	141		141	
ESE LEVEL 5	255	5		3				9		10		10	
	<b>ESE</b>	<b>2008</b>	<b>364</b>	<b>1467</b>	<b>5</b>			<b>3845</b>	<b>223</b>	<b>4069</b>		<b>4069</b>	
<b>TOTAL FOR FEFP</b>		<b>7906</b>	<b>1433</b>	<b>5775</b>	<b>23</b>			<b>15138</b>	<b>879</b>	<b>16017</b>		<b>16017</b>	

FOOD SERVICE

TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

6100 PUPIL PERSONNEL	6400 INSTR STAFF TRAINING	879	7700 CENTRAL SERVICES
6200 INSTRUCTIONAL MEDIA	7300 SCHOOL ADMINISTRATION		7900 OPERATION OF PLANT
6300 INSTR & CURR DEVLPMNT	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT
			8200 ADMIN. TECH. SERVICES
			6500 INSTR. TECH. SERVICES

FUND - 7

SCHOOL - 0091 SHADEVILLE ELEMENTARY

----- PROGRAM -----		----- DIRECT -----							SCHOOL		DISTRICT		
CATEGORY	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	INDIRECT	SCHOOL COST	INDIRECT	TOTAL	
K-3 BASIC	101	5092	923	3517	14			9547	535	10083		10083	
4-8 BASIC	102	1945	352	1343	5			3647	204	3852		3852	
	<b>BASIC</b>	<b>7037</b>	<b>1276</b>	<b>4861</b>	<b>19</b>			<b>13195</b>	<b>740</b>	<b>13935</b>		<b>13935</b>	
K-3 WITH ESE	111	1659	300	1146	4			3110	174	3285		3285	
4-8 WITH ESE	112	789	143	545	2			1479	82	1562		1562	
ESE LEVEL 4	254	186	33	128				349	19	369		369	
ESE LEVEL 5	255	46	8	31				86	4	91		91	
	<b>ESE</b>	<b>2681</b>	<b>486</b>	<b>1852</b>	<b>7</b>			<b>5026</b>	<b>281</b>	<b>5308</b>		<b>5308</b>	
<b>TOTAL FOR FEFP</b>		<b>9719</b>	<b>1762</b>	<b>6713</b>	<b>26</b>			<b>18222</b>	<b>1021</b>	<b>19244</b>		<b>19244</b>	

FOOD SERVICE

TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

6100 PUPIL PERSONNEL	6400 INSTR STAFF TRAINING	1021	7700 CENTRAL SERVICES
6200 INSTRUCTIONAL MEDIA	7300 SCHOOL ADMINISTRATION		7900 OPERATION OF PLANT
6300 INSTR & CURR DEVLPMNT	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT
			8200 ADMIN. TECH. SERVICES
			6500 INSTR. TECH. SERVICES

FUND - 8

SCHOOL - 0000 PAEC - Wakulla County, FL

----- PROGRAM -----		----- DIRECT -----							SCHOOL	SCHOOL	DISTRICT	
CATEGORY	NBR	SALARIES	BENEFITS	SERVICES	SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	INDIRECT	COST	INDIRECT	TOTAL
9-12 BASIC	103						52790	52790		52790		52790
	<b>BASIC</b>						<b>52790</b>	<b>52790</b>		<b>52790</b>		<b>52790</b>
9-12 WITH ESE	113						16682	16682		16682		16682
ESOL	130						117	117		117		117
ESE LEVEL 4	254						677	677		677		677
ESE LEVEL 5	255						5	5		5		5
	<b>ESE</b>						<b>17482</b>	<b>17482</b>		<b>17482</b>		<b>17482</b>
9-12 VOCATIONAL	300						5200	5200		5200		5200
	<b>VOCATIONAL 9-12</b>						<b>5200</b>	<b>5200</b>		<b>5200</b>		<b>5200</b>
	<b>TOTAL FOR FEFP</b>						<b>75474</b>	<b>75474</b>		<b>75474</b>		<b>75474</b>

FOOD SERVICE

TRANSPORTATION

DISTRICT INDIRECT COSTS ARE FUNCTIONALLY DISTRIBUTED AS REPORTED BELOW.

6100 PUPIL PERSONNEL	7100 BOARD OF EDUCATION	7700 CENTRAL SERVICES
6200 INSTRUCTIONAL MEDIA	7200 GENERAL ADMINISTRATIO	7900 OPERATION OF PLANT
6300 INSTR & CURR DEVLPMNT	7400 FACILITIES ACQ-CONSTR	8100 MAINTENANCE OF PLANT
6400 INSTR STAFF TRAINING	7500 FISCAL SERVICES	8200 ADMIN. TECH. SERVICES
		6500 INSTR. TECH. SERVICES

----- RECONCILIATION TO ANNUAL FINANCIAL REPORT -----									
OTHER	NON-PGM	COMMUNITY	DEBT	FEDERAL	CHARTER	TOTAL	AFR	ROUNDING /	
INSTRUCT	PRE-K	CAPITAL	SERVICE	SERVICE	INDIRECT	SCHOOLS	REPORTED	TOTAL	DIFFERENCE
							75474	75474	

FUND - 8  
SCHOOL - 0071 WAKULLA HIGH

----- DIRECT -----												
----- PROGRAM -----				PURCHASED		MATERIAL	OTHER	CAPITAL	TOTAL	SCHOOL	SCHOOL	DISTRICT
CATEGORY	NBR	SALARIES	BENEFITS	SERVICES	SUPPLIES	EXPENSES	OUTLAY	DIRECT	INDIRECT	COST	INDIRECT	TOTAL
9-12 BASIC	103						52790	52790		52790		52790
		BASIC					52790	52790		52790		52790
9-12 WITH ESE	113						16682	16682		16682		16682
ESOL	130						117	117		117		117
ESE LEVEL 4	254						677	677		677		677
ESE LEVEL 5	255						5	5		5		5
		ESE					17482	17482		17482		17482
9-12 VOCATIONAL	300						5200	5200		5200		5200
		VOCATIONAL 9-12					5200	5200		5200		5200
		TOTAL FOR FEFP					75474	75474		75474		75474

FOOD SERVICE  
TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

6100 PUPIL PERSONNEL	6400 INSTR STAFF TRAINING	7700 CENTRAL SERVICES
6200 INSTRUCTIONAL MEDIA	7300 SCHOOL ADMINISTRATION	7900 OPERATION OF PLANT
6300 INSTR & CURR DEVLPMNT	7400 FACILITIES ACQ-CONSTR	8100 MAINTENANCE OF PLANT
		8200 ADMIN. TECH. SERVICES
		6500 INSTR. TECH. SERVICES



FUND - 9

SCHOOL - 0000 PAEC - Wakulla County, FL

----- DIRECT -----											
PROGRAM				PURCHASED	MATERIAL	OTHER	CAPITAL	TOTAL	SCHOOL	SCHOOL	DISTRICT
CATEGORY	NBR	SALARIES	BENEFITS	SERVICES	SUPPLIES	EXPENSES	OUTLAY	DIRECT	INDIRECT	COST	INDIRECT
K-3 BASIC	101	120808	29197	13609	5213			168828	171012	339840	1807
4-8 BASIC	102	206433	49890	15063	4463			275851	201618	477469	2001
9-12 BASIC	103	110942	26812	10151	367			148273	146024	294298	1348
<b>BASIC</b>		<b>438183</b>	<b>105900</b>	<b>38824</b>	<b>10044</b>			<b>592953</b>	<b>518655</b>	<b>1111608</b>	<b>5157</b>
K-3 WITH ESE	111	61385	14835	6427	1649			84298	71196	155494	853
4-8 WITH ESE	112	41844	10113	5189	1497			58645	68453	127099	689
9-12 WITH ESE	113	19240	4650	3345	121			27358	47162	74520	444
ESOL	130	1433	346	68	19			1868	956	2824	9
ESE LEVEL 4	254	21339	5157	1089	288			27874	13120	40995	144
ESE LEVEL 5	255	1617	390	429	124			2562	5210	7773	57
<b>ESE</b>		<b>146862</b>	<b>35493</b>	<b>16551</b>	<b>3700</b>			<b>202607</b>	<b>206099</b>	<b>408707</b>	<b>2198</b>
9-12 VOCATIONAL	300	954	230	966	34			2187	14285	16472	128
<b>VOCATIONAL 9-12</b>		<b>954</b>	<b>230</b>	<b>966</b>	<b>34</b>			<b>2187</b>	<b>14285</b>	<b>16472</b>	<b>128</b>
LITERACY/ADULT	401	2802	677	352	12			3844	4064	7909	46
GED PREPARATORY	403	214	51	27				294	311	605	3
<b>ADULT GENERAL</b>		<b>3016</b>	<b>729</b>	<b>379</b>	<b>13</b>			<b>4139</b>	<b>4375</b>	<b>8515</b>	<b>50</b>
<b>TOTAL FOR FEFP</b>		<b>589018</b>	<b>142353</b>	<b>56722</b>	<b>13794</b>			<b>801887</b>	<b>743416</b>	<b>1545304</b>	<b>7535</b>
FOOD SERVICE									37679		
TRANSPORTATION									203453		

DISTRICT INDIRECT COSTS ARE FUNCTIONALLY DISTRIBUTED AS REPORTED BELOW.

6100 PUPIL PERSONNEL	7100 BOARD OF EDUCATION	7700 CENTRAL SERVICES
6200 INSTRUCTIONAL MEDIA	7200 GENERAL ADMINISTRATIO	7900 OPERATION OF PLANT
6300 INSTR & CURR DEVLPMNT	7400 FACILITIES ACQ-CONSTR	8100 MAINTENANCE OF PLANT
6400 INSTR STAFF TRAINING	7500 FISCAL SERVICES	8200 ADMIN. TECH. SERVICES
		6500 INSTR. TECH. SERVICES

----- RECONCILIATION TO ANNUAL FINANCIAL REPORT -----									
OTHER	NON-PGM	COMMUNITY	DEBT	FEDERAL	CHARTER	TOTAL	AFR	ROUNDING /	
INSTRUCT	PRE-K	CAPITAL	SERVICE	SERVICE	INDIRECT	SCHOOLS	REPORTED	TOTAL	DIFFERENCE
					79472	12168	1885612	1885611	1

FUND - 9

SCHOOL - 0011 MEDART ELEMENTARY

----- PROGRAM -----		----- DIRECT -----								SCHOOL	SCHOOL	DISTRICT	
CATEGORY	NBR	SALARIES	BENEFITS	SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	INDIRECT	COST	INDIRECT	TOTAL	
K-3 BASIC	101	10437	2522	2371	814			16145	34518	50664	315	50979	
4-8 BASIC	102	4057	980	922	316			6277	13514	19791	122	19913	
	<b>BASIC</b>	<b>14495</b>	<b>3503</b>	<b>3293</b>	<b>1130</b>			<b>22422</b>	<b>48032</b>	<b>70455</b>	<b>437</b>	<b>70893</b>	
K-3 WITH ESE	111	2576	622	585	200			3985	8520	12505	77	12583	
4-8 WITH ESE	112	2183	527	496	170			3378	7263	10641	65	10707	
ESE LEVEL 5	255	692	167	157	54			1071	2354	3426	20	3447	
	<b>ESE</b>	<b>5452</b>	<b>1317</b>	<b>1239</b>	<b>425</b>			<b>8435</b>	<b>18138</b>	<b>26574</b>	<b>164</b>	<b>26738</b>	
<b>TOTAL FOR FEFP</b>		<b>19948</b>	<b>4821</b>	<b>4532</b>	<b>1556</b>			<b>30858</b>	<b>66171</b>	<b>97029</b>	<b>602</b>	<b>97631</b>	
FOOD SERVICE									7076				
TRANSPORTATION									20059				

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

6100 PUPIL PERSONNEL	7269	6400 INSTR STAFF TRAINING	7491	7700 CENTRAL SERVICES	1448
6200 INSTRUCTIONAL MEDIA	1076	7300 SCHOOL ADMINISTRATION	30237	7900 OPERATION OF PLANT	7854
6300 INSTR & CURR DEVLPMNT	602	7400 FACILITIES ACQ-CONSTR	163	8100 MAINTENANCE OF PLANT	734
				8200 ADMIN. TECH. SERVICES	572
				6500 INSTR. TECH. SERVICES	8721

FUND - 9

SCHOOL - 0012 RIVERSPRINGS MIDDLE SCHOOL

----- PROGRAM -----		----- DIRECT -----						SCHOOL		DISTRICT		
CATEGORY	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	INDIRECT	SCHOOL COST	INDIRECT	TOTAL
4-8 BASIC	102	89105	21535	4852	2126			117619	67867	185487	644	186131
	<b>BASIC</b>	<b>89105</b>	<b>21535</b>	<b>4852</b>	<b>2126</b>			<b>117619</b>	<b>67867</b>	<b>185487</b>	<b>644</b>	<b>186131</b>
4-8 WITH ESE	112	16457	3977	1364	598			22398	19089	41487	181	41669
ESOL	130	147	35	5	2			190	70	261		262
ESE LEVEL 4	254	530	128	197	86			943	2787	3730	26	3757
	<b>ESE</b>	<b>17136</b>	<b>4141</b>	<b>1567</b>	<b>686</b>			<b>23532</b>	<b>21947</b>	<b>45480</b>	<b>208</b>	<b>45688</b>
<b>TOTAL FOR FEFP</b>		<b>106242</b>	<b>25676</b>	<b>6419</b>	<b>2813</b>			<b>141151</b>	<b>89815</b>	<b>230967</b>	<b>852</b>	<b>231820</b>
FOOD SERVICE									4476			
TRANSPORTATION									23802			

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

6100 PUPIL PERSONNEL	11552	6400 INSTR STAFF TRAINING	10609	7700 CENTRAL SERVICES	2051
6200 INSTRUCTIONAL MEDIA	2153	7300 SCHOOL ADMINISTRATION	36973	7900 OPERATION OF PLANT	11149
6300 INSTR & CURR DEVLPMNT	852	7400 FACILITIES ACQ-CONSTR	238	8100 MAINTENANCE OF PLANT	1073
				8200 ADMIN. TECH. SERVICES	810
				6500 INSTR. TECH. SERVICES	12350

FUND - 9

SCHOOL - 0015 RIVERSINK ELEMENTARY

----- PROGRAM -----		----- DIRECT -----							SCHOOL	SCHOOL	DISTRICT	
CATEGORY	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	INDIRECT	COST	INDIRECT	TOTAL
K-3 BASIC	101	45195	10922	3225	1414			60758	44633	105391	428	105820
4-8 BASIC	102	33197	8023	1323	580			43124	18413	61537	175	61713
	<b>BASIC</b>	<b>78392</b>	<b>18945</b>	<b>4548</b>	<b>1994</b>			<b>103882</b>	<b>63047</b>	<b>166929</b>	<b>604</b>	<b>167533</b>
K-3 WITH ESE	111	23711	5730	968	424			30834	13418	44252	128	44381
4-8 WITH ESE	112	7907	1911	422	185			10427	5879	16307	56	16363
ESOL	130	1232	297	32	14			1577	448	2025	4	2029
ESE LEVEL 4	254	18731	4526	200	87			23546	2785	26331	26	26358
ESE LEVEL 5	255	2						4	10	15		15
	<b>ESE</b>	<b>51585</b>	<b>12467</b>	<b>1624</b>	<b>712</b>			<b>66390</b>	<b>22542</b>	<b>88932</b>	<b>215</b>	<b>89148</b>
<b>TOTAL FOR FEFP</b>		<b>129978</b>	<b>31413</b>	<b>6173</b>	<b>2707</b>			<b>170272</b>	<b>85589</b>	<b>255862</b>	<b>820</b>	<b>256682</b>

FOOD SERVICE

3167

TRANSPORTATION

22200

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

6100 PUPIL PERSONNEL	9121	6400 INSTR STAFF TRAINING	10202	7700 CENTRAL SERVICES	1972
6200 INSTRUCTIONAL MEDIA	1075	7300 SCHOOL ADMINISTRATION	39794	7900 OPERATION OF PLANT	8728
6300 INSTR & CURR DEVLPMNT	820	7400 FACILITIES ACQ-CONSTR	220	8100 MAINTENANCE OF PLANT	994
				8200 ADMIN. TECH. SERVICES	779
				6500 INSTR. TECH. SERVICES	11877

FUND - 9

SCHOOL - 0021 WAKULLA INSTITUTE

----- PROGRAM -----		----- DIRECT -----							SCHOOL		DISTRICT		
CATEGORY	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	INDIRECT	COST	INDIRECT	TOTAL	
4-8 BASIC	102	988	238	549	19			1796	3996	5793	72	5866	
9-12 BASIC	103	614	148	341	12			1116	2528	3644	45	3690	
	<b>BASIC</b>	<b>1602</b>	<b>387</b>	<b>890</b>	<b>32</b>			<b>2912</b>	<b>6525</b>	<b>9438</b>	<b>118</b>	<b>9556</b>	
4-8 WITH ESE	112	529	127	293	10			961	2138	3099	39	3138	
9-12 WITH ESE	113	442	106	245	8			803	1815	2619	32	2652	
ESE LEVEL 4	254	341	82	189	6			621	1425	2046	25	2071	
ESE LEVEL 5	255	159	38	88	3			290	664	955	11	966	
	<b>ESE</b>	<b>1473</b>	<b>356</b>	<b>818</b>	<b>29</b>			<b>2676</b>	<b>6043</b>	<b>8720</b>	<b>108</b>	<b>8829</b>	
<b>TOTAL FOR FEFP</b>		<b>3076</b>	<b>743</b>	<b>1708</b>	<b>61</b>			<b>5589</b>	<b>12569</b>	<b>18158</b>	<b>226</b>	<b>18385</b>	
FOOD SERVICE									234				
TRANSPORTATION									2092				

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

6100 PUPIL PERSONNEL	1928	6400 INSTR STAFF TRAINING	2823	7700 CENTRAL SERVICES	545
6200 INSTRUCTIONAL MEDIA		7300 SCHOOL ADMINISTRATION	1076	7900 OPERATION OF PLANT	2095
6300 INSTR & CURR DEVLPMNT	226	7400 FACILITIES ACQ-CONSTR	67	8100 MAINTENANCE OF PLANT	303
				8200 ADMIN. TECH. SERVICES	215
				6500 INSTR. TECH. SERVICES	3286

FUND - 9

SCHOOL - 0031 CRAWFORDVILLE ELEMENTARY

----- PROGRAM -----				----- DIRECT -----								
CATEGORY	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT INDIRECT	TOTAL
K-3 BASIC	101	19092	4614	4293	1625			29625	52038	81664	570	82234
4-8 BASIC	102	6410	1549	1441	545			9946	17566	27513	191	27705
<b>BASIC</b>		<b>25502</b>	<b>6163</b>	<b>5734</b>	<b>2171</b>			<b>39572</b>	<b>69605</b>	<b>109177</b>	<b>761</b>	<b>109939</b>
K-3 WITH ESE	111	5047	1219	1134	429			7831	13765	21596	150	21747
4-8 WITH ESE	112	2422	585	544	206			3758	6629	10387	72	10460
ESOL	130	29	7	6	2			45	80	126		127
ESE LEVEL 4	254	518	125	116	44			803	1413	2217	15	2232
ESE LEVEL 5	255	639	154	143	54			992	1744	2737	19	2756
<b>ESE</b>		<b>8656</b>	<b>2092</b>	<b>1946</b>	<b>736</b>			<b>13432</b>	<b>23633</b>	<b>37066</b>	<b>258</b>	<b>37324</b>
<b>TOTAL FOR FEFP</b>		<b>34159</b>	<b>8255</b>	<b>7681</b>	<b>2908</b>			<b>53004</b>	<b>93239</b>	<b>146243</b>	<b>1020</b>	<b>147264</b>

FOOD SERVICE

3811

TRANSPORTATION

27304

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

6100 PUPIL PERSONNEL	10823	6400 INSTR STAFF TRAINING	12694	7700 CENTRAL SERVICES	2454
6200 INSTRUCTIONAL MEDIA	1076	7300 SCHOOL ADMINISTRATION	39460	7900 OPERATION OF PLANT	8455
6300 INSTR & CURR DEVLPMNT	1020	7400 FACILITIES ACQ-CONSTR	274	8100 MAINTENANCE OF PLANT	1233
				8200 ADMIN. TECH. SERVICES	969
				6500 INSTR. TECH. SERVICES	14777

FUND - 9

SCHOOL - 0041 ADULT/COMMUNITY EDUCATION

----- PROGRAM -----		----- DIRECT -----										
CATEGORY	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT INDIRECT	TOTAL
LITERACY/ADULT	401	2802	677	352	12			3844	4064	7909	46	7956
GED PREPARATORY	403	214	51	27				294	311	605	3	609
ADULT GENERAL		3016	729	379	13			4139	4375	8515	50	8565
TOTAL FOR FEFP		3016	729	379	13			4139	4375	8515	50	8565
FOOD SERVICE									48			
TRANSPORTATION									430			

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

6100 PUPIL PERSONNEL	428	6400 INSTR STAFF TRAINING	627	7700 CENTRAL SERVICES	121
6200 INSTRUCTIONAL MEDIA		7300 SCHOOL ADMINISTRATION	2153	7900 OPERATION OF PLANT	159
6300 INSTR & CURR DEVLPMNT	50	7400 FACILITIES ACQ-CONSTR	10	8100 MAINTENANCE OF PLANT	47
				8200 ADMIN. TECH. SERVICES	47
				6500 INSTR. TECH. SERVICES	730

FUND - 9

SCHOOL - 0071 WAKULLA HIGH

----- DIRECT -----											
----- PROGRAM -----				PURCHASED	MATERIAL	OTHER	CAPITAL	TOTAL	SCHOOL	SCHOOL	DISTRICT
CATEGORY	NBR	SALARIES	BENEFITS	SERVICES	SUPPLIES	EXPENSES	OUTLAY	DIRECT	INDIRECT	COST	INDIRECT
9-12 BASIC	103	110327	26664	9810	355			147157	143495	290653	1303
	<b>BASIC</b>	<b>110327</b>	<b>26664</b>	<b>9810</b>	<b>355</b>			<b>147157</b>	<b>143495</b>	<b>290653</b>	<b>1303</b>
9-12 WITH ESE	113	18798	4543	3100	112			26554	45346	71900	411
ESOL	130	21	5	21				49	318	367	2
ESE LEVEL 4	254	124	30	125	4			284	1843	2128	16
ESE LEVEL 5	255	1		1				2	16	18	
	<b>ESE</b>	<b>18945</b>	<b>4578</b>	<b>3248</b>	<b>117</b>			<b>26890</b>	<b>47524</b>	<b>74415</b>	<b>431</b>
9-12 VOCATIONAL	300	954	230	966	34			2187	14285	16472	128
<b>VOCATIONAL 9-12</b>		<b>954</b>	<b>230</b>	<b>966</b>	<b>34</b>			<b>2187</b>	<b>14285</b>	<b>16472</b>	<b>128</b>
<b>TOTAL FOR FEFP</b>		<b>130228</b>	<b>31473</b>	<b>14025</b>	<b>507</b>			<b>176235</b>	<b>205305</b>	<b>381541</b>	<b>1863</b>
FOOD SERVICE									9052		
TRANSPORTATION									52203		

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

6100 PUPIL PERSONNEL	74511	6400 INSTR STAFF TRAINING	23179	7700 CENTRAL SERVICES	4482
6200 INSTRUCTIONAL MEDIA	2153	7300 SCHOOL ADMINISTRATION	42763	7900 OPERATION OF PLANT	24259
6300 INSTR & CURR DEVLPMNT	1863	7400 FACILITIES ACQ-CONSTR	606	8100 MAINTENANCE OF PLANT	2731
				8200 ADMIN. TECH. SERVICES	1770
				6500 INSTR. TECH. SERVICES	26984



FUND - 9

SCHOOL - 0072 DISTRICT PRE-K PROGRAM

----- PROGRAM -----		----- DIRECT -----										
CATEGORY	NBR	SALARIES	BENEFITS	SERVICES	SUPPLIES	EXPENSES	OUTLAY	DIRECT	INDIRECT	COST	INDIRECT	TOTAL
K-3 WITH ESE	111	20968	5067	2527	150			28714	22518	51232	335	51568
ESE LEVEL 4	254	579	139	69	4			793	630	1423	9	1432
	ESE	21547	5207	2596	154			29507	23148	52655	344	53000
TOTAL FOR FEFP		21547	5207	2596	154			29507	23148	52655	344	53000
FOOD SERVICE									3960			
TRANSPORTATION									6506			

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

6100 PUPIL PERSONNEL	4007	6400 INSTR STAFF TRAINING	4291	7700 CENTRAL SERVICES	829
6200 INSTRUCTIONAL MEDIA		7300 SCHOOL ADMINISTRATION	3230	7900 OPERATION OF PLANT	4616
6300 INSTR & CURR DEVLPMNT	345	7400 FACILITIES ACQ-CONSTR	91	8100 MAINTENANCE OF PLANT	412
				8200 ADMIN. TECH. SERVICES	327
				6500 INSTR. TECH. SERVICES	4996

FUND - 9

SCHOOL - 0081 WAKULLA MIDDLE

----- PROGRAM -----		----- DIRECT -----							SCHOOL	SCHOOL	DISTRICT	
CATEGORY	NBR	SALARIES	BENEFITS	SERVICES	SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	INDIRECT	COST	INDIRECT	TOTAL
4-8 BASIC	102	67691	16359	4554	355			88961	64925	153887	605	154492
	<b>BASIC</b>	<b>67691</b>	<b>16359</b>	<b>4554</b>	<b>355</b>			<b>88961</b>	<b>64925</b>	<b>153887</b>	<b>605</b>	<b>154492</b>
4-8 WITH ESE	112	10323	2495	1490	116			14425	21250	35676	198	35874
ESOL	130	1		2				5	38	43		43
ESE LEVEL 4	254	36	8	53	4			103	777	880	7	887
ESE LEVEL 5	255	2		3				7	57	65		65
	<b>ESE</b>	<b>10364</b>	<b>2504</b>	<b>1551</b>	<b>121</b>			<b>14541</b>	<b>22123</b>	<b>36664</b>	<b>206</b>	<b>36871</b>
<b>TOTAL FOR FEFP</b>		<b>78056</b>	<b>18864</b>	<b>6105</b>	<b>476</b>			<b>103503</b>	<b>87048</b>	<b>190552</b>	<b>811</b>	<b>191363</b>
FOOD SERVICE									2184			
TRANSPORTATION									23063			

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

6100 PUPIL PERSONNEL	10122	6400 INSTR STAFF TRAINING	13840	7700 CENTRAL SERVICES	1951
6200 INSTRUCTIONAL MEDIA	2153	7300 SCHOOL ADMINISTRATION	33439	7900 OPERATION OF PLANT	10967
6300 INSTR & CURR DEVLPMNT	811	7400 FACILITIES ACQ-CONSTR	226	8100 MAINTENANCE OF PLANT	1020
				8200 ADMIN. TECH. SERVICES	770
				6500 INSTR. TECH. SERVICES	11746

FUND - 9

SCHOOL - 0091 SHADEVILLE ELEMENTARY

----- DIRECT -----											
----- PROGRAM -----											
CATEGORY	NBR	SALARIES	BENEFITS	SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT INDIRECT TOTAL
K-3 BASIC	101	46083	11137	3718	1359			62299	39821	102121	494 102615
4-8 BASIC	102	4981	1203	1420	519			8125	15333	23458	188 23647
	<b>BASIC</b>	<b>51064</b>	<b>12341</b>	<b>5139</b>	<b>1878</b>			<b>70424</b>	<b>55155</b>	<b>125579</b>	<b>682 126262</b>
K-3 WITH ESE	111	9082	2195	1211	442			12932	12974	25906	160 26067
4-8 WITH ESE	112	2020	488	576	210			3296	6201	9498	76 9574
ESE LEVEL 4	254	477	115	136	49			778	1458	2237	18 2255
ESE LEVEL 5	255	118	28	33	12			193	361	554	4 558
	<b>ESE</b>	<b>11699</b>	<b>2827</b>	<b>1958</b>	<b>715</b>			<b>17200</b>	<b>20996</b>	<b>38196</b>	<b>260 38457</b>
<b>TOTAL FOR FEFP</b>		<b>62764</b>	<b>15168</b>	<b>7097</b>	<b>2593</b>			<b>87625</b>	<b>76151</b>	<b>163776</b>	<b>942 164719</b>
FOOD SERVICE									3667		
TRANSPORTATION									25790		

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

6100 PUPIL PERSONNEL	10165	6400 INSTR STAFF TRAINING	11729	7700 CENTRAL SERVICES	2268
6200 INSTRUCTIONAL MEDIA		7300 SCHOOL ADMINISTRATION	24811	7900 OPERATION OF PLANT	10290
6300 INSTR & CURR DEVLPMNT	943	7400 FACILITIES ACQ-CONSTR	253	8100 MAINTENANCE OF PLANT	1138
				8200 ADMIN. TECH. SERVICES	896
				6500 INSTR. TECH. SERVICES	13655

FUND - 10

SCHOOL - 0000 PAEC - Wakulla County, FL

----- PROGRAM -----				----- DIRECT -----				SCHOOL		DISTRICT		TOTAL
CATEGORY	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	INDIRECT	SCHOOL COST	INDIRECT	TOTAL
K-3 WITH ESE	111	19075	7551		414		6074	33116	921	34037		34037
4-8 WITH ESE	112	22483	8901					31385	743	32128		32128
9-12 WITH ESE	113	16498	6531					23029	479	23509		23509
ESOL	130	505	199					705	9	715		715
ESE LEVEL 4	254	5637	2231		11		167	8048	156	8204		8204
ESE LEVEL 5	255	754	298					1053	61	1114		1114
<b>ESE</b>		<b>64955</b>	<b>25714</b>		<b>426</b>		<b>6242</b>	<b>97337</b>	<b>2371</b>	<b>99709</b>		<b>99709</b>
<b>TOTAL FOR FEFP</b>		<b>64955</b>	<b>25714</b>		<b>426</b>		<b>6242</b>	<b>97337</b>	<b>2371</b>	<b>99709</b>		<b>99709</b>

FOOD SERVICE

TRANSPORTATION

DISTRICT INDIRECT COSTS ARE FUNCTIONALLY DISTRIBUTED AS REPORTED BELOW.

6100 PUPIL PERSONNEL	7100 BOARD OF EDUCATION	7700 CENTRAL SERVICES
6200 INSTRUCTIONAL MEDIA	7200 GENERAL ADMINISTRATIO	7900 OPERATION OF PLANT
6300 INSTR & CURR DEVLPMNT	7400 FACILITIES ACQ-CONSTR	8100 MAINTENANCE OF PLANT
6400 INSTR STAFF TRAINING	7500 FISCAL SERVICES	8200 ADMIN. TECH. SERVICES
		6500 INSTR. TECH. SERVICES

----- RECONCILIATION TO ANNUAL FINANCIAL REPORT -----								-----	
OTHER INSTRUCT	PRE-K	NON-PGM CAPITAL	COMMUNITY SERVICE	DEBT SERVICE	FEDERAL INDIRECT	CHARTER SCHOOLS	TOTAL REPORTED	AFR TOTAL	ROUNDING / DIFFERENCE
					4350	2156	106217	106217	

FUND - 10

SCHOOL - 0011 MEDART ELEMENTARY

----- PROGRAM -----		----- DIRECT -----										
CATEGORY	NBR	SALARIES	BENEFITS	SERVICES	SUPPLIES	EXPENSES	OUTLAY	DIRECT	INDIRECT	COST	INDIRECT	TOTAL
K-3 WITH ESE	111								83	83		83
4-8 WITH ESE	112								71	71		71
ESE LEVEL 5	255								22	22		22
	ESE								177	177		177
TOTAL FOR FEFP									177	177		177

FOOD SERVICE

TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

6100 PUPIL PERSONNEL	177	6400 INSTR STAFF TRAINING	7700 CENTRAL SERVICES
6200 INSTRUCTIONAL MEDIA		7300 SCHOOL ADMINISTRATION	7900 OPERATION OF PLANT
6300 INSTR & CURR DEVLPMNT		7400 FACILITIES ACQ-CONSTR	8100 MAINTENANCE OF PLANT
			8200 ADMIN. TECH. SERVICES
			6500 INSTR. TECH. SERVICES

FUND - 10

SCHOOL - 0012 RIVERSPRINGS MIDDLE SCHOOL

----- DIRECT -----												
----- PROGRAM -----				PURCHASED MATERIAL				CAPITAL	TOTAL	SCHOOL	SCHOOL	DISTRICT
CATEGORY	NBR	SALARIES	BENEFITS	SERVICES	SUPPLIES	EXPENSES	OUTLAY	DIRECT	INDIRECT	COST	INDIRECT	TOTAL
4-8 WITH ESE	112	13752	5444					19196		195	19392	19392
ESOL	130	50	20					71		71		71
ESE LEVEL 4	254	1992	788					2781		28	2809	2809
	<b>ESE</b>	<b>15796</b>	<b>6253</b>					<b>22049</b>		<b>224</b>	<b>22274</b>	<b>22274</b>
<b>TOTAL FOR FEFP</b>		<b>15796</b>	<b>6253</b>					<b>22049</b>		<b>224</b>	<b>22274</b>	<b>22274</b>

FOOD SERVICE

TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

6100 PUPIL PERSONNEL	224	6400 INSTR STAFF TRAINING	7700 CENTRAL SERVICES
6200 INSTRUCTIONAL MEDIA		7300 SCHOOL ADMINISTRATION	7900 OPERATION OF PLANT
6300 INSTR & CURR DEVLPMNT		7400 FACILITIES ACQ-CONSTR	8100 MAINTENANCE OF PLANT
			8200 ADMIN. TECH. SERVICES
			6500 INSTR. TECH. SERVICES

FUND - 10

SCHOOL - 0015 RIVERSINK ELEMENTARY

----- PROGRAM -----				----- DIRECT -----									
CATEGORY	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT INDIRECT	TOTAL	
K-3 WITH ESE	111	9303	3683					12986	138	13125		13125	
4-8 WITH ESE	112	4063	1608					5671	60	5732		5732	
ESOL	130	310	122					433	4	438		438	
ESE LEVEL 4	254	1922	761					2683	28	2712		2712	
ESE LEVEL 5	255	7	3					10		10		10	
	ESE	15607	6178					21785	232	22018		22018	
TOTAL FOR FEFP		15607	6178					21785	232	22018		22018	

FOOD SERVICE

TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

6100 PUPIL PERSONNEL	232	6400 INSTR STAFF TRAINING	7700 CENTRAL SERVICES
6200 INSTRUCTIONAL MEDIA		7300 SCHOOL ADMINISTRATION	7900 OPERATION OF PLANT
6300 INSTR & CURR DEVLPMNT		7400 FACILITIES ACQ-CONSTR	8100 MAINTENANCE OF PLANT
			8200 ADMIN. TECH. SERVICES
			6500 INSTR. TECH. SERVICES

FUND - 10  
SCHOOL - 0021 WAKULLA INSTITUTE

----- DIRECT -----											
----- PROGRAM -----				PURCHASED	MATERIAL	OTHER	CAPITAL	TOTAL	SCHOOL	SCHOOL	DISTRICT
CATEGORY	NBR	SALARIES	BENEFITS	SERVICES	SUPPLIES	EXPENSES	OUTLAY	DIRECT	INDIRECT	COST	INDIRECT
4-8 WITH ESE	112								42	42	
9-12 WITH ESE	113								35	35	
ESE LEVEL 4	254								27	27	
ESE LEVEL 5	255								12	12	
	<b>ESE</b>								<b>117</b>	<b>117</b>	
<b>TOTAL FOR FEFP</b>									<b>117</b>	<b>117</b>	

FOOD SERVICE  
TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

6100 PUPIL PERSONNEL	117	6400 INSTR STAFF TRAINING	7700 CENTRAL SERVICES
6200 INSTRUCTIONAL MEDIA		7300 SCHOOL ADMINISTRATION	7900 OPERATION OF PLANT
6300 INSTR & CURR DEVLPMNT		7400 FACILITIES ACQ-CONSTR	8100 MAINTENANCE OF PLANT
			8200 ADMIN. TECH. SERVICES
			6500 INSTR. TECH. SERVICES



FUND - 10

SCHOOL - 0031 CRAWFORDVILLE ELEMENTARY

				----- DIRECT -----									
----- PROGRAM -----				PURCHASED	MATERIAL	OTHER	CAPITAL	TOTAL	SCHOOL	SCHOOL	DISTRICT		
CATEGORY	NBR	SALARIES	BENEFITS	SERVICES	SUPPLIES	EXPENSES	OUTLAY	DIRECT	INDIRECT	COST	INDIRECT	TOTAL	
K-3 WITH ESE	111	4740	1876					6617	162	6780		6780	
4-8 WITH ESE	112	2275	900					3175	78	3253		3253	
ESOL	130	27	11					38		39		39	
ESE LEVEL 4	254	486	192					679	16	695		695	
ESE LEVEL 5	255	600	237					838	20	859		859	
	<b>ESE</b>	<b>8131</b>	<b>3218</b>					<b>11349</b>	<b>278</b>	<b>11628</b>		<b>11628</b>	
<b>TOTAL FOR FEFP</b>		<b>8131</b>	<b>3218</b>					<b>11349</b>	<b>278</b>	<b>11628</b>		<b>11628</b>	

FOOD SERVICE

TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

6100 PUPIL PERSONNEL	278	6400 INSTR STAFF TRAINING	7700 CENTRAL SERVICES
6200 INSTRUCTIONAL MEDIA		7300 SCHOOL ADMINISTRATION	7900 OPERATION OF PLANT
6300 INSTR & CURR DEVLPMNT		7400 FACILITIES ACQ-CONSTR	8100 MAINTENANCE OF PLANT
			8200 ADMIN. TECH. SERVICES
			6500 INSTR. TECH. SERVICES

6100 PUPIL PERSONNEL	465	6400 INSTR STAFF TRAINING	7700 CENTRAL SERVICES
6200 INSTRUCTIONAL MEDIA		7300 SCHOOL ADMINISTRATION	7900 OPERATION OF PLANT
6300 INSTR & CURR DEVLPMNT		7400 FACILITIES ACQ-CONSTR	8100 MAINTENANCE OF PLANT
			8200 ADMIN. TECH. SERVICES
			6500 INSTR. TECH. SERVICES

FUND - 10

SCHOOL - 0072 DISTRICT PRE-K PROGRAM

----- PROGRAM -----		----- DIRECT -----										
CATEGORY	NBR	SALARIES	BENEFITS	SERVICES	PURCHASED MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT INDIRECT	TOTAL
K-3 WITH ESE	111				414		6074	6488	362	6850		6850
ESE LEVEL 4	254				11		167	179	10	189		189
	ESE				426		6242	6668	372	7040		7040
TOTAL FOR FEFP					426		6242	6668	372	7040		7040

FOOD SERVICE

TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

6100 PUPIL PERSONNEL	372	6400 INSTR STAFF TRAINING	7700 CENTRAL SERVICES
6200 INSTRUCTIONAL MEDIA		7300 SCHOOL ADMINISTRATION	7900 OPERATION OF PLANT
6300 INSTR & CURR DEVLPMNT		7400 FACILITIES ACQ-CONSTR	8100 MAINTENANCE OF PLANT
			8200 ADMIN. TECH. SERVICES
			6500 INSTR. TECH. SERVICES

FUND - 10  
SCHOOL - 0081 WAKULLA MIDDLE

----- PROGRAM -----		----- DIRECT -----										
CATEGORY	NBR	SALARIES	BENEFITS	SERVICES	SUPPLIES	EXPENSES	OUTLAY	DIRECT	INDIRECT	COST	INDIRECT	TOTAL
4-8 WITH ESE	112								213	213		213
ESOL	130											
ESE LEVEL 4	254								7	7		7
ESE LEVEL 5	255											
	ESE								222	222		222
TOTAL FOR FEFP									222	222		222

FOOD SERVICE  
TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

6100 PUPIL PERSONNEL	222	6400 INSTR STAFF TRAINING	7700 CENTRAL SERVICES
6200 INSTRUCTIONAL MEDIA		7300 SCHOOL ADMINISTRATION	7900 OPERATION OF PLANT
6300 INSTR & CURR DEVLPMNT		7400 FACILITIES ACQ-CONSTR	8100 MAINTENANCE OF PLANT
			8200 ADMIN. TECH. SERVICES
			6500 INSTR. TECH. SERVICES

\*\*\*\*\* End of report \*\*\*\*\*

**SCHEDULE 5  
WAKULLA COUNTY  
DISTRICT SCHOOL BOARD  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Fiscal Year Ended June 30, 2022**

**Exhibit K-17  
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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
<b>United States Department of Agriculture:</b>				
Child Nutrition Cluster:				
Florida Department of Agriculture and Consumer Services				
School Breakfast Program	10.553	18002	\$ 873,159.50	
National School Lunch Program (1)	10.555	18001, 18003	\$ 2,582,194.31	
<b>Total Child Nutrition Cluster</b>			<u>\$ 3,455,353.81</u>	
Florida Department of Banking and Finance				
Schools and Roads - Grants to States	10.665	None	\$ 133,899.85	
<b>Total United States Department of Agriculture:</b>			<u>\$ 3,589,253.66</u>	
<b>Department of Energy</b>				
<b>United States Department of Education:</b>				
Indirect:				
Special Education Cluster:				
Florida Department of Education				
Special Education - Grants to States	84.027, 84.027X	263	\$ 1,263,858.11	\$ 30,452.78
Special Education - Preschool Grants	84.173A, 84.173X	267	\$ 87,853.01	
Leon County District School Board:				
Assistive Tech Ed Network Regional Centers	84.027A	None	\$ 84,700.00	
Special Education - Grants to States	84.027	None	\$ 31,897.80	
<b>Total Special Education Cluster</b>			<u>\$ 1,468,308.92</u>	<u>\$ 30,452.78</u>
<b>Not Clustered</b>				
Florida Department of Education				
Title I - Grants to Local Education Agencies	84.010	212, 226	\$ 1,014,844.15	\$ 170,851.87
Title IV - Student Support and Academic Enrichment	84.424A	241	\$ 70,776.08	\$ 2,544.00
Adult Education - State Grant Program	84.002	191	\$ 27,865.07	
Vocational Education - Basic Grants to State	84.048	161	\$ 110,759.87	
Improving Teacher Quality State Grants	84.367A	224	\$ 164,502.92	\$ 6,742.75
Education Stabilization Fund Under the Coronavirus Aid, Governor's Emergency Education Relief Fund	84.425C	123	\$ 1,519.42	
Elementary and Secondary School Emergency Relief Fund	84.425D	124, 128	\$ 244,038.88	\$ 9,630.91
American Rescue Plan Elementary and Secondary School Relief Fund (ESSER III)	84.425U	121	\$ 1,885,611.50	\$ 12,168.59
<b>Total United States Department of Education:</b>			<u>\$ 4,988,226.81</u>	<u>\$ 232,390.90</u>
<b>United States Department of Health and Human Services</b>				
Indirect:				
North Florida Child Development, Inc.				
Head Start	93.600		\$ 62,089.00	
<b>Total United States Department of Health and Human Services:</b>			<u>\$ 62,089.00</u>	
<b>United States Department of Defense:</b>				
Direct:				
Navy Junior Reserve Officers Training Corps.	None	None	\$ 72,904.44	
<b>Total Expenditures of Federal Awards</b>			<u>\$ 8,712,473.91</u>	<u>\$ 232,390.90</u>

(1) - Includes \$154383.48 of donated foods received during the fiscal year. Donated foods are valued at fair value as determined at the time of donation.