FLORIDA DEPARTMENT OF EDUCATION REPORT OF FINANCIAL DATA TO THE COMMISSIONER OF EDUCATION (ESE 348)

DISTRICT SCHOOL BOARD OF _____ COUNTY

For the Fiscal Year Ended June 30, _____

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

Signature Date

Exhibit K-1	Statement of Revenues, Expenditures and Changes in Fund Balance – General Fund
Exhibit K-2	Statement of Revenues, Expenditures and Changes in Fund Balance – Special Revenue Funds – Food Services
Exhibit K-3	Statement of Revenues, Expenditures and Changes in Fund Balance – Special Revenue Funds – Other Federal Programs
Exhibit K-4	Statement of Revenues, Expenditures and Changes in Fund Balance – Special Revenue Funds – Federal Education Stabilization Fund
Exhibit K-5	Statement of Revenues, Expenditures and Changes in Fund Balance – Special Revenue Funds – Miscellaneous
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Signature of District School Superintendent

DISTRICT SCHOOL BOARD OF COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND

CHANGES IN FUND BALANCE - GENERAL FUND
For the Fiscal Year Ended

Exhibit K-1 FDOE Page 1 Fund 100

For the Fiscal Year Ended		Fund 100
REVENUES	Account Number	
Federal Direct:		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	
Miscellaneous Federal Direct Total Federal Direct	3199 3100	0.00
Federal Through State and Local:	3100	0.00
Medicaid	3202	
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local State:	3200	0.00
Florida Education Finance Program (FEFP)	3310	
Workforce Development	3315	
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentives	3317	
Adults with Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	
State Forest Funds State License Tax	3342	
District Discretionary Lottery Funds	3343	
Categorical Programs:	3344	
Class Size Reduction Operating Funds	3355	
Florida School Recognition Funds	3361	
Voluntary Prekindergarten Program	3371	
Preschool Projects	3372	
Other State: Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	0.00
Local:		
District School Taxes	3411	
Tax Redemptions	3421	
Payment in Lieu of Taxes Excess Fees	3422 3423	
Tuition	3424	
Lease Revenue	3425	
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Interest Income - Leases Student Fees:	3445	
Adult General Education Course Fees	3461	
Postsec Career Cert-Appl Tech Diploma Course Fees	3462	
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees Other Fees:	3469	
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local:		
Bus Fees	3491	
Transportation Services Rendered for School Activities	3492	
Sale of Junk	3493	
Receipt of Federal Indirect Cost Rate Other Miscallanous Local Sources	3494	
Other Miscellaneous Local Sources Refunds of Prior Year's Expenditures	3495 3497	
Refunds of Prior Year's Expenditures Collections for Lost, Damaged and Sold Textbooks	3497	
Receipt of Food Service Indirect Costs	3499	
Total Local	3400	0.00
Total Revenues	3000	0.00

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

Exhibit K-1 FDOE Page 2 Fund 100

For the Fiscal Year Ended									Fund 100
	Account	100	200	300	400	500	600	700	
EXPENDITURES	Number		Employee	Purchased	Energy	Materials	Capital		Totals
	rumoer	Salaries	Benefits	Services	Services	and Supplies	Outlay	Other	
Current:									
Instruction	5000								0.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Debt Service: (Function 9200)									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over Expenditures									0.00

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

For the Fiscal Year Ended

Exhibit K-1 FDOE Page 3 Fund 100

OTHER FINANCING SOURCES (USES)	Account	
and CHANGES IN FUND BALANCES	Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change In Fund Balance		0.00
Beginning Fund Balance	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 Ending Fund Balance	2700	0.00

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

Exhibit K-2 FDOE Page 4 Fund 410

REVENUES	Account Number	
Federal :	2.332222	
Miscellaneous Federal Direct	3199	
Federal Through State and Local:		
School Lunch Reimbursement	3261	
School Breakfast Reimbursement	3262	
Afterschool Snack Reimbursement	3263	
Child Care Food Program	3264	
USDA-Donated Commodities	3265	
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	0.00
State:		
School Breakfast Supplement	3337	
School Lunch Supplement	3338	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	0.00
Local:		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Student Lunches	3451	
Student Breakfasts	3452	
Adult Breakfasts/Lunches	3453	
Student and Adult á la Carte Fees	3454	
Student Snacks	3455	
Other Food Sales	3456	
Other Miscellaneous Local Sources	3495	
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	0.00
Total Revenues	3000	0.00

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

Exhibit K-2 FDOE Page 5 Fund 410

For the Fiscal Year Ended June 30, 2021		Fund 410
EXPENDITURES (Functions 7600/9300)	Account Number	
Salaries	100	
Employee Benefits	200	
Purchased Services	300	
Energy Services	400	
Materials and Supplies	500	
Capital Outlay	600	
Other	700	
Other Capital Outlay (Function 9300)	600	
Total Expenditures		0.00
Excess (Deficiency) of Revenues Over Expenditures		0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2020	2800	
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2021	2700	0.00

DISTRICT SCHOOL BOARD OF LEON 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, 2021		Fund 420
REVENUES	Account Number	
Federal Direct:	Tumber	
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
Federal Through State and Local:		
Career and Technical Education	3201	
Medicaid	3202	
Individuals with Disabilities Education Act (IDEA)	3230	
Workforce Innovation and Opportunity Act:		
Adult General Education	3221	
English Literacy and Civics Education	3222	
Adult Migrant Education	3223	
Other WIOA Programs	3224	
ESSA - Elementary and Secondary Education Act:		
Elementary and Secondary Education Act - Title I	3240	
Teacher and Principal Training and Recruiting - Title II, Part A	3225	
Math and Science Partnerships - Title II, Part B	3226	
Language Instruction - Title III	3241	
Twenty-First Century Schools - Title IV	3242	
Federal Through Local	3280	
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	0.00
State:		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	0.00
Local:		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Sale of Junk	3493	
Other Miscellaneous Local Sources	3495	
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	0.00
Total Revenues	3000	0.00

970

990

9700

2800

2891

2710

2720 2730

2740

2750

2700

0.00

0.00 0.00

To Internal Service Funds

Net Change in Fund Balance Fund Balance, July 1, 2020

Adjustments to Fund Balance
Ending Fund Balance:

Nonspendable Fund Balance

Restricted Fund Balance

Committed Fund Balance

Assigned Fund Balance

Unassigned Fund Balance Total Fund Balances, June 30, 2021

Total Other Financing Sources (Uses)

To Enterprise Funds Total Transfers Out

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN For the Fiscal Year Ended June 30, 2021	FUND BALANCE - S	PECIAL REVENUE FUNDS - OT	THER FEDERAL PROGRAMS (Continued)					Exhibit K- FDOE Page Fund 42
	Account	100	200	300	400	500	600	700	
EXPENDITURES	Number	0.1.1	Employee	Purchased	Energy	Materials	Capital	0.1	Totals
Current:		Salaries	Benefits	Services	Services	and Supplies	Outlay	Other	
Instruction	5000								0.0
Student Support Services	6100								0.0
Instructional Media Services	6200								0.0
Instruction and Curriculum Development Services	6300								0.0
Instructional Staff Training Services	6400								0.0
Instruction-Related Technology	6500								0.0
Board	7100								0.0
General Administration	7200								0.0
School Administration	7300								0.0
Facilities Acquisition and Construction	7410								0.0
Fiscal Services	7500								0.0
Food Services	7600								0.0
Central Services	7700								0.0
Student Transportation Services	7800								0.0
Operation of Plant	7900								0.0
Maintenance of Plant	8100								0.0
Administrative Technology Services	8200								0.0
Community Services	9100								0.0
Capital Outlay:	7100								0.0
Facilities Acquisition and Construction	7420								0.0
Other Capital Outlay	9300								0.0
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Excess (Deficiency) of Revenues over Expenditures									0.0
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number								
Loans	3720		1						
Sale of Capital Assets	3730		1						
Loss Recoveries	3740		1						
Transfers In:			1						
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)									
	910		1						
To the General Fund	710								
To the General Fund To Debt Service Funds	920								
To Debt Service Funds	920								

DISTRICT SCHOOL BOARD OF 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

Exhibit K-4

DOE Page 8

REVENUES	Account Number	Elem. & Sec. School Emergency Relief (ESSER) 441	Other CARES Act Relief Fund (Including GEER) 442	Elem. & Sec. School Emergency Relief (ESSER II) 443	Other CRRSA Act Relief Fund (Including GEER II) 444	Elem. & Sec. School Emergency Relief (ESSER III) 445	Other ARP Act Relief Fund	Totals
Federal Direct:								
Miscellaneous Federal Direct	3199							0.00
Total Federal Direct:	3100	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Through State and Local:								
Education Stabilization Funds - K-12	3271							0.00
Education Stabilization Funds - Workforce	3272							0.00
Education Stabilization Funds - VPK	3273							0.00
Miscellaneous Federal Through State	3299							0.00
Total Federal Through State and Local	3200	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Local:								
Other Miscellaneous Local Sources	3495							0.00
Total Local	3400	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues	3000	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Committed Fund Balance

Assigned Fund Balance
Unassigned Fund Balance

Total Ending Fund Balance

0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00

0.00

Totals

600 Capital Outlay

0.00

0.00

700

Other

0.00

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

0.00

2730 2740

2750

2700

0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00

0.00 0.00

Totals

500 Materials and Supplies

600

Capital Outlay

700

Other

0.00

400

Energy Services

0.00

0.00

300 Purchased

Services

Employee Benefits

For the Fiscal Year Ended		
EXPENDITURES	Account Number	100 Salaries
Current:		
Instruction	5000	
Student Support Services	6100	
Instructional Media Services	6200	
Instruction and Curriculum Development Services	6300	
Instructional Staff Training Services	6400	
Instruction-Related Technology	6500	
Board	7100	
General Administration	7200	
School Administration	7300	
Facilities Acquisition and Construction	7410	
Fiscal Services	7500	
Food Services	7600	
Central Services	7700	
Student Transportation Services	7800	
Operation of Plant	7900	
Maintenance of Plant	8100	
Administrative Technology Services	8200	
Community Services	9100	
Capital Outlay:		
Facilities Acquisition and Construction	7420	
Other Capital Outlay	9300	
Total Expenditures		0.00
Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES)	Account	
and CHANGES IN FUND BALANCES	Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
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
Beginning Fund Balance	2800	
Adjustments to Fund Balance Ending Fund Balance:	2891	
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Ending Fund Balance	2700	0.00

200 Employee Benefits

0.00

0.00

300 Purchased Services

500 Materials and Supplies

Energy Services

0.00

0.00

0.00

600

Capital Outlay

700

Other

0.00

0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00

0.00 0.00

Totals

EXPENDITURES	Account Number	100
Current:	- Trained	Salaries
Instruction	5000	
Student Support Services	6100	
Instructional Media Services	6200	
Instruction and Curriculum Development Services	6300	
Instructional Staff Training Services	6400	
Instruction-Related Technology	6500	
Board	7100	
General Administration	7200	
School Administration	7300	
Facilities Acquisition and Construction	7410	
Fiscal Services	7500	
Food Services	7600	
Central Services	7700	
Student Transportation Services	7800	
Operation of Plant	7900	
Maintenance of Plant	8100	
Administrative Technology Services	8200	
Community Services	9100	
Capital Outlay:		
Facilities Acquisition and Construction	7420	
Other Capital Outlay	9300	
Total Expenditures		0.00
Excess (Deficiency) of Revenues over Expenditures		
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
Beginning Fund Balance	2800	
Adjustments to Fund Balance Ending Fund Balance:	2891	
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
G	2,30	1

0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00

0.00 0.00

Totals

0.00

DISTRICT SCHOOL BOARD OF 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

300 Purchased

Services

0.00

500 Materials

and Supplies

0.00

600 Capital Outlay

400

Energy Services

0.00

200 Employee

Benefits

For the Fiscal Year Ended		100	
EXPENDITURES	Account Number	100 Salaries	
Current:			
Instruction	5000		
Student Support Services	6100		
Instructional Media Services	6200		
Instruction and Curriculum Development Services	6300		
Instructional Staff Training Services	6400		
Instruction-Related Technology	6500		
Board General Administration	7100 7200		
School Administration	7300		
Facilities Acquisition and Construction	7410		
Fiscal Services	7500		
Food Services	7600		
Central Services	7700		
Student Transportation Services	7800		
Operation of Plant	7900		
Maintenance of Plant	8100		
Administrative Technology Services	8200		
Community Services	9100		
Capital Outlay:			
Facilities Acquisition and Construction	7420		
Other Capital Outlay	9300		
Total Expenditures		0.00	
Excess (Deficiency) of Revenues over Expenditures			
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 Transfers Out: (Function 9700)	3600	0.00	
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	
Beginning Fund Balance	2800		
Adjustments to Fund Balance Ending Fund Balance:	2891		
Nonspendable Fund Balance	2710		
Restricted Fund Balance	2720		1
Committed Fund Balance	2730		
Assigned Fund Balance			1
	2740		
Unassigned Fund Balance	2740 2750		

0.00

0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00

0.00 0.00

DISTRICT SCHOOL BOARD OF 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

300 Purchased

Services

0.00

500 Materials

and Supplies

0.00

Energy Services

0.00

600 Capital Outlay

200 Employee

Benefits

For the Fiscal Year Ended	1	100	т —
EXPENDITURES	Account Number	Salaries	
Current:			
Instruction	5000		L
Student Support Services	6100		<u> </u>
Instructional Media Services	6200		┡
Instruction and Curriculum Development Services	6300		
Instructional Staff Training Services	6400		<u> </u>
Instruction-Related Technology	6500		
Board	7100		
General Administration	7200		<u> </u>
School Administration	7300		
Facilities Acquisition and Construction	7410		
Fiscal Services	7500		
Food Services	7600		
Central Services	7700		
Student Transportation Services	7800		
Operation of Plant	7900		
Maintenance of Plant	8100		
Administrative Technology Services	8200		
Community Services	9100		
Capital Outlay:			
Facilities Acquisition and Construction	7420		
Other Capital Outlay	9300		
Total Expenditures	1	0.00	
Excess (Deficiency) of Revenues over Expenditures			
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number		
Loans	3720		ĺ
Sale of Capital Assets	3730		
Loss Recoveries	3740		
Transfers In:			ĺ
From General Fund	3610		1
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		1
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	
Beginning Fund Balance	2800		
Adjustments to Fund Balance	2891		
Ending Fund Balance:			
Nonspendable Fund Balance	2710		-
Restricted Fund Balance	2720		1
Committed Fund Balance	2730		
Assigned Fund Balance	2740		
Unassigned Fund Balance	2750		
Total Ending Fund Balance	2700	0.00	

200 Employee Benefits

0.00

300 Purchased

Services

0.00

500 Materials

and Supplies

0.00

600 Capital Outlay

400

Energy Services

0.00

0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00

0.00

0.00

For the Fiscal Year Ended		
EXPENDITURES	Account Number	100 Salaries
Current:		Saidries
Instruction	5000	
Student Support Services	6100	
Instructional Media Services	6200	
Instruction and Curriculum Development Services	6300	
Instructional Staff Training Services	6400	
Instruction-Related Technology	6500	
Board	7100	
General Administration	7200	
School Administration	7300	
Facilities Acquisition and Construction	7410	
Fiscal Services	7500	
Food Services	7600	
Central Services	7700	
Student Transportation Services	7800	
Operation of Plant	7900	
Maintenance of Plant	8100	
Administrative Technology Services	8200	
Community Services Capital Outlay:	9100	
Facilities Acquisition and Construction	7420	
Other Capital Outlay	9300	
	9300	0.00
Total Expenditures Excess (Deficiency) of Revenues over Expenditures		0.00
OTHER FINANCING SOURCES (USES)	Account	
and CHANGES IN FUND BALANCES	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)	3000	0.00
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
Beginning Fund Balance	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 Ending Fund Balance	2700	0.00

Exhibit K-5 FDOE Page 15 Fund 490

DISTRICT SCHOOL BOARD OF LEON COUNTY STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - MISCELLANEOUS FOR the Fiscal Vote Indeed lune 30, 2021

FOI the Fiscal Teal Effice June 30, 2021		
REVENUES	Account Number	
Federal Through State and Local:		
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	0.00
State:		
Other Miscellaneous State Revenues	3399	
Local:		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	0.00
Total Revenues	3000	0.00
		100

Total Local	3400	0.00								
Total Revenues	3000	0.00								
THE PARTY OF THE P	Account	100	200	300	400	500	600	700	Totals	
EXPENDITURES	Number	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	Totals	
Current:										
Instruction	5000								0.00	
Student Support Services	6100								0.00	
Instructional Media Services	6200								0.00	
Instruction and Curriculum Development Services	6300								0.00	
Instructional Staff Training Services	6400								0.00	
Instruction-Related Technology	6500								0.00	
Board	7100								0.00	
General Administration	7200								0.00	
School Administration	7300								0.00	
Facilities Acquisition and Construction	7410								0.00	
Fiscal Services	7500								0.00	
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	0.00	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues over Expenditures									0.00	

Excess (Deficiency) of Revenues over Expenditures		
OTHER FINANCING SOURCES (USES)	Account	
and CHANGES IN FUND BALANCES	Number	
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		0.00
Fund Balance, July 1, 2020	2800	
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2021	2700	0.00

Total Fund Balances, June 30, 2021

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHA For the Fiscal Year Ended June 30, 2021	ANGES IN FUND BA	ALANCES - DEBT SERVICE FUL	NDS						FDOE Page 16 Funds 200
REVENUES	Account	SBE/COBI Bonds	Special Act Bonds	Sections 1011.14 and 1011.15, F.S., Loans	Motor Vehicle Revenue Bonds	District Bonds	Other Debt Service	ARRA Economic Stimulus Debt Service	Totals
	Number	210	220	230	240	250	290	299	Totals
ederal:		!							
Miscellaneous Federal Direct	3199								0.00
Miscellaneous Federal Through State	3299								0.00
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
Local:									
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 Fotal Revenues	3400	0.00	0.00	0.00		0.00	0.00	0.00	0.00
Total Revenues EXPENDITURES	3000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service (Function 9200)		,							
Redemption of Principal	710								0.00
Interest	720								0.00
Dues and Fees	730								0.00
Other Debt Service	791								0.00
Fotal Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)	Account	SBE/COBI	Special Act	Sections 1011.14 and	Motor Vehicle	District	Other	ARRA Economic Stimulus	
and CHANGES IN FUND BALANCE	Number	Bonds 210	Bonds 220	1011.15, F.S., Loans 230	Revenue Bonds 240	Bonds 250	Debt Service 290	Debt Service 299	Totals
ssuance 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 892								0.00
Discount on Refunding Bonds (Function 9299)									0.00
Payments to Refunded Bonds Escrow Agent (Function 9299)	761 3755								0.00
Refunding Lease-Purchase Agreements									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) Transfers In:	762								0.00
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
Fransfers Out: (Function 9700)									
To General Fund	910	ļ							0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940	ļ							0.00
Interfund	950	<u> </u>							0.00
To Permanent Funds	960	ļ							0.00
To Internal Service Funds	970								0.00
To Enterprise Funds	990								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00						0.00
Net Change in Fund Balances		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balance, July 1, 2020	2800	ļ							0.00
Adjustments to Fund Balances	2891								0.00
Ending Fund Balance:									
Nonspendable Fund Balance	2710	 							0.00
Restricted Fund Balance	2720	 							0.00
Committed Fund Balance	2730	 							0.00
Assigned Fund Balance	2740	<u> </u>							0.00
Unassigned Fund Balance	2750	 							0.00
Total Fund Balances, June 30, 2021	2700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

ror the Fiscal Year Ended June 30, 2021 REVENUES	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 1011.14 and 1011.15, F.S., Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Program (CO&DS) 360	Nonvoted Capital Improvement Section 1011.71(2), F.S. 370	Voted Capital Improvement Fund 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Totals
Federal:												,
Miscellaneous Federal Direct	3199											0.00
Miscellaneous Federal Through State State:	3299											0.00
CO&DS Distributed	3321											0.00
Interest on Undistributed CO&DS	3325											0.00
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341											0.00
State Through Local	3380											0.00
Public Education Capital Outlay (PECO)	3391											0.00
Classrooms First Program	3392											0.00
SMART Schools Small County Assistance Program	3395											0.00
Class Size Reduction Capital Outlay	3396											0.00
Charter School Capital Outlay Funding	3397											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	0.00	0.00	0.00
Local:			****		****					*****		
District Local Capital Improvement Tax	3413											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	0.00	0.00	0.00
Total Revenues	3000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES												
Capital Outlay: (Function 7400)												
Library Books	610											0.00
Audiovisual Materials	620											0.00
Buildings and Fixed Equipment	630											0.00
Furniture, Fixtures and Equipment	640											0.00
Motor Vehicles (Including Buses)	650											0.00
Land	660											0.00
Improvements Other Than Buildings	670											0.00
Remodeling and Renovations	680											0.00
Computer Software	690											0.00
Charter School Local Capital Improvement	793											0.00
Charter School Capital Outlay Sales Tax	795											0.00
Debt Service: (Function 9200)												
Redemption of Principal	710											0.00
Interest	720											0.00
Dues and Fees	730											0.00
Other Debt Service	791											0.00
Total Expenditures		0.00	0.00		0.00							0.00
Excess (Deficiency) of Revenues Over Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF LEON COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS (Continued) For the Fiscal Year Ended June 30, 2021

Exhibit K-7 FDOE Page 18 Funds 300

Capital Outlay Bond Issues Sections 1011.14 and Public Education District Capital Outlay and Nonvoted Capital Improvement Other Capital ARRA Economic Stimulus OTHER FINANCING SOURCES (USES) Special Act Bonds 1011.15, F.S., Loans Capital Outlay (PECO) Bonds Debt Service Program (CO&DS) Section 1011.71(2), F.S. Voted Capital Improvement Fund Projects Capital Projects Totals and CHANGES IN FUND BALANCE 310 320 330 340 350 360 370 380 390 399 suance of Bonds 3710 0.00 3791 0.00 emium on Sale of Bonds Discount on Sale of Bonds (Function 9299) 891 0.00 3750 0.00 Proceeds of Lease-Purchase Agreements 3793 0.00 Premium on Lease-Purchase Agreements 893 0.00 Discount on Lease-Purchase Agreements (Function 9299) Loans 3720 0.00 Sale of Capital Assets 3730 0.00 3740 0.00 Loss Recoveries 3760 0.00 roceeds of Forward Supply Contract Proceeds from Special Facility Construction Account 3770 0.00 Transfers In: From General Fund 3610 0.00 3620 0.00 From Debt Service Funds 3640 0.00 From Special Revenue Funds Interfund 3650 0.00 From Permanent Funds 3660 0.00 3670 0.00 From Internal Service Funds 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 ransfers Out: (Function 9700) To General Fund 910 0.00 0.00 To Debt Service Funds 920 To Special Revenue Funds 940 0.00 Interfund 950 0.00 960 0.00 To Permanent Funds 970 0.00 To Internal Service Funds To Enterprise Funds 990 0.00 Total Transfers Out 9700 0.00 0.00 0.00 Total Other Financing Sources (Uses) 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Net Change in Fund Balances 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Fund Balance, July 1, 2020 2800 0.00 Adjustments to Fund Balances 2891 0.00 Ending Fund Balance: Nonspendable Fund Balance 2710 0.00 Restricted Fund Balance 2720 0.00 Committed Fund Balance 2730 0.00 2740 0.00 Assigned Fund Balance 2750 0.00 Unassigned Fund Balance Total Fund Balances, June 30, 2021 2700 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00

DISTRICT SCHOOL BOARD OF LEON COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - PERMANENT FUNDS

REVENUES	Account Number	
ederal Direct	3100	
ederal Through State and Local	3200	
State Sources	3300	
ocal Sources	3400	
Total Revenues	3000	0.00
EXPENDITURES	Account Number	100
Current:	rumber	Salaries
Instruction	5000	
Student Support Services	6100	
Instructional Media Services	6200	
Instruction and Curriculum Development Services	6300	
Instructional Staff Training Services	6400	
Instruction-Related Technology	6500	
Board	7100	
General Administration	7200	
School Administration	7300	
Facilities Acquisition and Construction	7410	
Fiscal Services	7500	
Central Services	7700	
Student Transportation Services	7800	
Operation of Plant	7900	
Maintenance of Plant	8100	
Administrative Technology Services	8200	
Community Services Capital Outlay:	9100	
Facilities Acquisition and Construction	7420	
Other Capital Outlay	9300	
Debt Service: (Function 9200)		
Redemption of Principal	710	
Interest	720	
Total Expenditures		0.00
Excess (Deficiency) of Revenues Over Expenditures		
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
iale of Capital Assets	3730	
oss Recoveries	3740	
Fransfers In:		
From General Fund		
	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3620 3630	
From Capital Projects Funds From Special Revenue Funds	3620 3630 3640	
From Capital Projects Funds From Special Revenue Funds From Internal Service Funds	3620 3630 3640 3670	
From Capital Projects Funds From Special Revenue Funds From Internal Service Funds From Enterprise Funds	3620 3630 3640 3670 3690	000
From Capital Projects Funds From Special Revenue Funds From Internal Service Funds	3620 3630 3640 3670	0.00
From Capital Projects Funds From Special Revenue Funds From Internal Service Funds From Enterprise Funds Total Transfers In	3620 3630 3640 3670 3690	0.00
From Capital Projects Funds From Special Revenue Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700)	3620 3630 3640 3670 3690 3600	0.00
From Capital Projects Funds From Special Revenue Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To General Fund	3620 3630 3640 3670 3690 3600	0.00
From Capital Projects Funds From Special Revenue Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers In Transfers Out. (Function 9700) To General Fund To Debt Service Funds	3620 3630 3640 3670 3690 3600	0.00
From Capital Projects Funds From Special Revenue Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers In Transfers In (Function 9700) To General Fund To Debt Service Funds To Capital Projects Funds	3620 3630 3640 3670 3690 3600 910 920 930	0.00
From Capital Projects Funds From Special Revenue Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers In Transfers In To General Fund To Debt Service Funds To Capital Projects Funds To Capital Revenue Funds	3620 3630 3640 3670 3690 3600 910 920 930	0.00
From Capital Projects Funds From Special Revenue Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To General Fund To Debt Service Funds To Capital Projects Funds To Special Revenue Funds To Special Revenue Funds To Internal Service Funds	3620 3630 3640 3670 3690 3600 910 920 930 940	0.00
From Capital Projects Funds From Special Revenue Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers In Transfers Out To General Fund To Debt Service Funds To Capital Projects Funds To Special Revenue Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds To Internal Service Funds Total Transfers Out	3620 3630 3640 3670 3690 3600 910 920 930 940 970	0.00
From Capital Projects Funds From Special Revenue Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers In Transfers Out. (Function 9700) To General Fund To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Special Revenue Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds Total Transfers Out Fotal Other Financing Sources (Uses) Set Change in Fund Balance	3620 3630 3640 3670 3690 3600 910 920 930 940 970 990	0.00
From Capital Projects Funds From Special Revenue Funds From Internal Service Funds From Enterprise Funds Total Transfers In **ransfers Out.** (Function 9700) To General Fund To Debt Service Funds To Capital Projects Funds To Special Revenue Funds To Special Revenue Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds Total Transfers Out **Fotal Other Financing Sources (Uses) **Net Change in Fund Balance **Pund Balance, July 1, 2020	3620 3630 3640 3670 3690 3600 910 920 930 940 970 990 9700	0.00
From Capital Projects Funds From Special Revenue Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To General Fund To Debt Service Funds To Capital Projects Funds To Special Revenue Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds To Enterprise Funds Total Other Financing Sources (Uses) Set Change in Fund Balance Sund Balance, July 1, 2020 Adjustments to Fund Balance	3620 3630 3640 3670 3690 3600 910 920 930 940 970 990	0.00
From Capital Projects Funds From Special Revenue Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To General Fund To Debt Service Funds To Capital Projects Funds To Special Revenue Funds To Internal Service Funds To Enterprise Funds To Enterprise Funds Total Transfers Out Total Other Financing Sources (Uses) Set Change in Fund Balance Total Service Funds Total Service Funds Total Transfers Out Total Other Financing Sources (Uses)	3620 3630 3640 3670 3690 3600 910 920 930 940 970 990 9700	0.00
From Capital Projects Funds From Special Revenue Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers In Transfers Out To General Fund To Debt Service Funds To Debt Service Funds To Special Revenue Funds To Special Revenue Funds To Internal Service Funds To Enterprise Funds To Enterprise Funds Total Transfers Out Total Other Financing Sources (Uses) Vet Change in Fund Balance Fund Balance Judiustments to Fund Balance Judiustments Balance Nonspendable Fund Balance	3620 3630 3640 3670 3690 3600 910 920 930 940 970 990 9700 2800 2891	0.00
From Capital Projects Funds From Special Revenue Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers In Transfers In Transfers Out To General Fund To Debt Service Funds To Special Revenue Funds To Special Revenue Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds Total Transfers Out Fotal Other Financing Sources (Uses) See Change in Fund Balance und Balance, July 1, 2020 Adjustments to Fund Balance Inding Fund Balance Nonspendable Fund Balance Restricted Fund Balance Restricted Fund Balance Restricted Fund Balance	3620 3630 3640 3670 3690 3600 910 920 930 940 970 990 9700	0.00
From Capital Projects Funds From Special Revenue Funds From Internal Service Funds From Enterprise Funds Total Transfers In Total Transfers Out: (Function 9700) To General Fund To Debt Service Funds To Special Revenue Funds To Special Revenue Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds Total Transfers Out Total Other Financing Sources (Uses) Vet Change in Fund Balance Restricted Fund Balance Restricted Fund Balance Restricted Fund Balance Restricted Fund Balance	3620 3630 3640 3670 3690 3600 910 920 930 940 970 970 920 2800 2891 2710 2720 2730	0.00
From Capital Projects Funds From Special Revenue Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers In Transfers In Transfers Out To General Fund To Debt Service Funds To Special Revenue Funds To Special Revenue Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds Total Transfers Out Fotal Other Financing Sources (Uses) See Change in Fund Balance und Balance, July 1, 2020 Adjustments to Fund Balance Inding Fund Balance Nonspendable Fund Balance Restricted Fund Balance Restricted Fund Balance Restricted Fund Balance	3620 3630 3640 3670 3690 3600 910 920 930 940 970 9700 2800 2891	0.00

2700

Total Fund Balances, June 30, 2021

100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100								0.00
100 200 300 400 500 600 700 Totals Employee Purchased Energy Materials Capital Outlay Other Salaries Benefits Services Services and Supplies Outlay Other								0.00
100 200 300 400 500 600 700 Totals Employee Purchased Energy Materials Capital Outlay Other Salaries Benefits Services Services and Supplies Outlay Other								0.00
100								
100								
100								0.00
100	<u> </u>							0.00
100								0.00
100								0.00
100								
100								
100								0.00
100 200 300 400 500 600 700 Employee Purchased Energy Materials Capital Other Salaries Benefits Services Services and Supplies Outlay Other								
100 200 300 400 500 600 700 Employee Purchased Energy Materials Capital Other Salaries Benefits Services Services and Supplies Outlay Other 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.								0.00
100								
100								
100								
100 200 300 400 500 600 700 Employee Purchased Energy Materials Capital Totals Salaries Benefits Services Services and Supplies Outlay Other								
100 200 300 400 500 600 700 Employee Purchased Energy Materials Capital Totals Salaries Benefits Services Services and Supplies Outlay Other								
100 200 300 400 500 600 700 Employee								
100 200 300 400 500 600 700								
100 200 300 400 500 600 700								0.00
100 200 300 400 500 600 700	Salaries	Benefits	Services	Services	and Supplies	Outlay	Other	
100 200 300 400 500 600 700		Employee	Purchased	Energy	Materials	Capital		Totals
	100	200	300	400	500	600	700	

DISTRICT SCHOOL BOARD OF LEON COUNTY COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - ENTERPRISE FUNDS

For the Fiscal Year Ended June 30, 2021									Funds 900
INCOME OR (LOSS)	Account	Self-Insurance - Consortium	Self-Insurance - Consortium	Self-Insurance - Consortium	Self-Insurance - Consortium	ARRA - Consortium	Other Enterprise Programs	Other Enterprise Programs	Totals
` ′	Number	911	912	913	914	915	921	922	ļ
OPERATING REVENUES									l
Charges for Services	3481							<u> </u>	0.00
Charges for Sales	3482							 	0.00
Premium Revenue	3484							 	0.00
Other Operating Revenues	3489							<u> </u>	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)								1	1
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								0.0
Other	700								0.00
Depreciation and Amortization Expense	780							1	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							1	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							<u> </u>	0.00
Other Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
	3780								0.00
Gain on Disposition of Assets Interest (Function 9900)									
	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00		0.00
Net Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
TRANSFERS and								1	l
CHANGES IN NET POSITION								<u> </u>	+
Transfers In:								1	l
From General Fund	3610							 	0.00
From Debt Service Funds	3620							 	0.00
From Capital Projects Funds	3630							 	0.0
From Special Revenue Funds	3640								0.0
Interfund	3650								0.0
From Permanent Funds	3660								0.0
From Internal Service Funds	3670								0.0
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Transfers Out: (Function 9700)								1	1
To General Fund	910								0.0
To Debt Service Funds	920								0.0
To Capital Projects Funds	930							<u> </u>	0.0
To Special Revenue Funds	940								0.0
Interfund	950								0.0
To Permanent Funds	960								0.0
To Internal Service Funds	970								0.0
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		
Net Position, July 1, 2020	2880	0.00	0.00	0.00	3.00	0.00	0.00	0.00	0.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2021	2780	_1						<u> </u>	0.00

DISTRICT SCHOOL BOARD OF LEON COUNTY COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - INTERNAL SERVICE FUNDS

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		711	712	710	714	713	701	171	
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								0.0
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								0.0
Interfund	3650								0.0
From Permanent Funds	3660								0.0
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)	3000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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								0.0
To Enterprise Funds	990								0.0
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Change in Net Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, July 1, 2020	2880						,,,,		0.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2021	2780								0.00
INCLI OSITION, JUNE 30, 2021	4/00								0.00

DISTRICT SCHOOL BOARD OF LEON COUNTY COMPINING STATEMENT OF CHANGES IN ASS

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

June 30, 2021

Exhibit K-11 FDOE Page 22 Fund 891

vane 50, 2021	T				1 unu 0/1
ASSETS	Account Number	Beginning Balance July 1, 2020	Additions	Deductions	Ending Balance June 30, 2021
Cash	1110				0.00
Investments	1160				0.00
Accounts Receivable, Net	1131				0.00
Interest Receivable on Investments	1170				0.00
Due From Budgetary Funds	1141				0.00
Due From Other Agencies	1220				0.00
Inventory	1150				0.00
Total Assets		0.00	0.00	0.00	0.00
LIABILITIES					
Cash Overdraft	2125				0.00
Accrued Salaries and Benefits	2110				0.00
Payroll Deductions and Withholdings	2170				0.00
Accounts Payable	2120				0.00
Internal Accounts Payable	2290				0.00
Due to Budgetary Funds	2161				0.00
Total Liabilities		0.00	0.00	0.00	0.00
NET POSITION					
Restricted for:					
Other purposes					
Individuals, organizations and other governments					
Total Net Position	2785	0.00			0.00

Total Long-term Liabilities

Exhibit K-12 FDOE Page 23

0.00

June 30, 2021 Business-Type Activities Governmental Activities Governmental Activities -Governmental Activities -Governmental Activities -Governmental Activities - Interest Account Total Balance [1] Total Balance [1] Total Debt Principal Payments Principal Due Within One Year Debt Interest Payments Due Within One Year Number June 30, 2021 June 30, 2021 2020-21 2021-22 2020-21 2021-22 Notes Payable 2310 0.00 Obligations Under Leases 2315 0.00 Bonds Payable SBE/COBI Bonds Payable 2321 0.00 District Bonds Pavable 2322 0.00 Special Act Bonds Payable 2323 0.00 Motor Vehicle License Revenue Bonds Payable 2324 0.00 Sales Surtax Bonds Payable 0.00 2326 Total Bonds Payable 2320 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Liability for Compensated Absences 2330 0.00 Lease-Purchase Agreements Payable Certificates of Participation (COPS) Payable 2341 0.00 2342 0.00 Qualified Zone Academy Bonds (QZAB) Payable Qualified School Construction Bonds (QSCB) Payable 2343 0.00 0.00 Build America Bonds (BAB) Payable 2344 Other Lease-Purchase Agreements Payable 2349 0.00 2340 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Total Lease-Purchase Agreements Payable Estimated Liability for Long-Term Claims 2350 0.00 Net Other Postemployment Benefits Obligation 2360 0.00 Net Pension Liability 2365 0.00 Estimated PECO Advance Payable 2370 0.00 Other Long-Term Liabilities 2380 0.00 Derivative Instrument 2390 0.00

0.00

0.00

0.00

0.00

0.00

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

DISTRICT SCHOOL BOARD OF LEON COUNTY SCHEDULE OF CATEGORICAL PROGRAMS REPORT OF EXPENDITURES AND AVAILABLE FUNDS

For the Fiscal Year Ended June 30, 2021

Exhibit K-13 FDOE Page 24

Tof the Fiscar Tear Effect June 50, 2021							I DOL I age 24
CATEGORICAL PROGRAMS	Grant	Unexpended	Returned	Revenues	Expenditures	Flexibility [1]	Unexpended
(Revenue Number) [Footnote]	Number	June 30, 2020	To FDOE	2020-21	2020-21	2020-21	June 30, 2021
Class Size Reduction Operating Funds (3355)	94740						0.00
Excellent Teaching Program (3363)	90570						0.00
Florida Digital Classrooms (FEFP Earmark)	98250						0.00
Florida School Recognition Funds (3361)	92040						0.00
Instructional Materials (FEFP Earmark) [2]	90880						0.00
Library Media (FEFP Earmark) [2]	90881						0.00
Mental Health Assistance (FEFP Earmark)	90280						0.00
Preschool Projects (3372)	97950						0.00
Research-Based Reading Instruction (FEFP Earmark) [3]	90800						0.00
Safe Schools (FEFP Earmark) [4]	90803						0.00
Student Transportation (FEFP Earmark)	90830						0.00
Supplemental Academic Instruction (FEFP Earmark) [3]	91280						0.00
Teachers Classroom Supply Assistance (FEFP Earmark)	97580						0.00
Voluntary Prekindergarten - School Year Program (3371)	96440						0.00
Voluntary Prekindergarten - Summer Program (3371)	96441						0.00

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

For the Fiscal Year Ended June 30, 2021						FDOE Page 25
	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
UTILITIES AND ENERGY SERVICES EXPENDITURES:						
Public Utility Services Other than Energy - All Functions	380					0.00
Public Utility Services Other than Energy - Functions 7900 & 8100	380					0.00
Natural Gas - All Functions	411					0.00
Natural Gas - Functions 7900 & 8100	411					0.00
Bottled Gas - All Functions	421					0.00
Bottled Gas - Functions 7900 & 8100	421					0.00
Electricity - All Functions	430					0.00
Electricity - Functions 7900 & 8100	430					0.00
Heating Oil - All Functions	440					0.00
Heating Oil - Functions 7900 & 8100	440					0.00
Gasoline - All Functions	450					0.00
Gasoline - Functions 7900 & 8100	450					0.00
Diesel Fuel - All Functions	460					0.00
Diesel Fuel - <i>Functions 7900 & 8100</i>	460					0.00
Other Energy Services - All Functions	490					0.00
Other Energy Services - Functions 7900 & 8100	490					0.00
Subtotal - Functions 7900 & 8100		0.00	0.00	0.00	0.00	0.00
Total - All Functions		0.00	0.00	0.00	0.00	0.00
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION: (Function 7800 only)						
Compressed Natural Gas	412					0.00
Liquefied Petroleum Gas	422					0.00
Gasoline	450					0.00
Diesel Fuel	460					0.00
Oil and Grease	540					0.00
Total		0.00		0.00	0.00	0.00

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

TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES	Subobject	General Fund 100	Special Revenue Funds 410, 420 and 490	Special Revenue - Federal Education Stablilization Fund 440	Capital Projects Funds 3XX	Total
Noncapitalized Expenditures: Technology-Related Professional and Technical Services	319					0.00
Technology-Related Repairs and Maintenance	359					0.00
Technology-Related Rentals	369					0.00
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					0.00
Technology-Related Noncapitalized Fixtures and Equipment	649					0.00
Noncapitalized Software	692					0.00
Miscellaneous Technology-Related	799					0.00
Total		0.00	0.00	0.00	0.00	0.00

TECHNOLOGY-RELATED EQUIPMENT, COMPUTER HARDWARE AND SOFTWARE*	Subobject	General Fund 100	Special Revenue Funds 410, 420 and 490	Special Revenue - Federal Education Stablilization Fund 440	Capital Projects Funds 3XX	Total
Capitalized Expenditures: Capitalized Computer Hardware and Technology-Related						
Infrastructure	643					0.00
Technology-Related Capitalized Fixtures and Equipment	648					0.00
Capitalized Software	691					0.00
Total		0.00	0.00	0.00	0.00	0.00

^{*} 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.

For the Fiscal Tear Ended						FDOE Page 27
	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
SUBAWARDS FOR INDIRECT COST RATE:						
Professional and Technical Services:						
Subawards Under Subagreements - First \$25,000	311					0.00
Subawards Under Subagreements - In Excess of \$25,000	312					0.00
Other Purchased Services:						
Subawards Under Subagreements - First \$25,000	391					0.00
Subawards Under Subagreements - In Excess of \$25,000	392					0.00

		Special Revenue Food Services
	Subobject	410
FOOD SERVICE SUPPLIES SUBOBJECT		
Supplies	510	
Food	570	
Donated Foods	580	

	0.1.11	General Fund	Special Revenue Other Federal Programs	Special Revenue - Federal Education Stabilization Fund	m . 1
TEACHER SALARIES	Subobject	100	420	440	Total
	4.00				
Basic Programs 101, 102 and 103 (Function 5100)	120				0.00
Basic Programs 101, 102 and 103 (Function 5100)	140				0.00
Basic Programs 101, 102 and 103 (Function 5100)	750				0.00
Total Basic Program Salaries		0.00	0.00	0.00	0.00
Other Programs 130 (ESOL) (Function 5100)	120				0.00
Other Programs 130 (ESOL) (Function 5100)	140				0.00
Other Programs 130 (ESOL) (Function 5100)	750				0.00
Total Other Program Salaries		0.00	0.00	0.00	0.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120				0.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140				0.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750				0.00
Total ESE Program Salaries		0.00	0.00	0.00	0.00
Career Program 300 (Function 5300)	120				0.00
Career Program 300 (Function 5300)	140				0.00
Career Program 300 (Function 5300)	750				0.00
Total Career Program Salaries		0.00	0.00	0.00	0.00
TOTAL		0.00	0.00	0.00	0.00

		General Fund	Special Revenue Other Federal Programs	Special Revenue - Federal Education Stabilization Fund	
TEXTBOOKS (used for classroom instruction)	Subobject	100	420	440	Total
Textbooks (Function 5000)	520				0.00

EXCEPTIONAL STUDENT EDUCATION (ESE) EXPENDITURES	Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
Total Program Costs - Programs 111, 112, 113, 254 and 255 (Functions 5000 through 8200, do not include function 7420)	100 through 700				0.00
Total Direct Costs - Programs 111, 112, 113, 254 and 255 (Function 5000)	100 through 700				0.00
Student Support Services - Programs 111, 112, 113, 254 and 255 (Function 6100)	100 through 700				0.00
Instruction Staff Support Services - Programs 111, 112, 113, 254 and 255 (Functions 6200 through 6500)	100 through 700				0.00
Student Transportation Support Services - Programs 111, 112, 113, 254 and 255 (Function 7800)	100 through 700				0.00

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

For the Fiscal Year Ended June 30, 2021						FDOE Page 28
CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES	Account Number	Student Transportation	Research-Based Reading Instruction	Instructional Materials & Library Media	Supplemental Academic Instruction	Subtotals
I. Instruction:						
Basic	5100					0.00
Exceptional	5200					0.00
Career Education	5300					0.00
Adult General	5400					0.00
Prekindergarten	5500					0.00
Other Instruction	5900					0.00
Subtotal - Flexible Spending Instructional Expenditures	5000	0.00	0.00	0.00	0.00	0.00
II. School Safety:						0.00
Total Flexible Spending Expenditures		0.00	0.00	0.00	0.00	0.00

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

DISTRIBUTIONS TO CHARTER SCHOOLS (Charter school information is used in federal reporting)	Fund Number	Direct Payment (FEFP) (Subobject 393)	Direct Payment (Non-FEFP) (Subobjects 394 & 794)	Charter School Local Capital Improvement (Subobject 793)	Amount Withheld for Administration	Payments and Services on Behalf of Charter Schools	Total Amount
Expenditures:							
General Fund	100						0.00
Special Revenue Funds - Food Services	410						0.00
Special Revenue Funds - Other Federal Programs	420						0.00
Special Revenue Funds - Federal Education Stabilization Fund	440						0.00
Capital Projects Funds	3XX						0.00
Total Charter School Distributions		0.00	0.00	0.00	0.00	0.00	0.00

Unexpended June 30, 2021

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

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

GENERAL FUND BALANCE SHEET INFORMATION (This information is used in state reporting)	Fund Number	Amount
Balance Sheet Amount, June 30, 2021		
Total Assets and Deferred Outflows of Resources	100	
Total Liabilities and Deferred Inflows of Resources	100	

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

For the Fiscal Year Ended June 30, 2021

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

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

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

Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Pass- Through Grantor Number	Amount Provided to Subrecipients	Total Expenditures
Clustered	Number	Number	Subtecipients	Expenditures
United States Department of Agriculture	10.			
Subtotal United States Department of Agriculture	10.			
-	12.			
United States Department of Defense	12.			
Subtotal United States Department of Defense	16			
United States Department of Justice	16.			
Subtotal United States Department of Justice				
United States Department of Labor	17.			
Subtotal United States Department of Labor				
United States Department of Transportation	20.			
Subtotal United States Department of Transportation				
United States Department of Treasury	21.			
Subtotal United States Department of Treasury				
Environmental Protection Agency	66.			
Subtotal Environmental Protection Agency				
United States Department of Education	84.			
Subtotal United States Department of Education				
United States Department of Health and Human Services	93.			
Subtotal United States Department of Health and Human Services				
Corporation for National and Community Services	94.			
Subtotal Corporation for National and Community Services				
United States Department of Homeland Security	97.			
Subtotal United States Department of Homeland Security				
Subtotal Clustered				
Not Clustered				
United States Department of Agriculture	10.			
Subtotal United States Department of Agriculture				
United States Department of Defense	12.			
Subtotal United States Department of Defense				
United States Department of Justice	16.			
Subtotal United States Department of Justice				
United States Department of Labor	17.			
Subtotal United States Department of Labor				

United States Department of Transportation	20.
Subtotal United States Department of Transportation	
United States Department of Treasury	21.
Subtotal United States Department of Treasury	
Environmental Protection Agency	66.
Subtotal Environmental Protection Agency	
United States Department of Education	84.
Subtotal United States Department of Education	
United States Department of Health and Human Services	93.
Subtotal United States Department of Health and Human Services	
Corporation for National and Community Services	94.
Subtotal Corporation for National and Community Services	
United States Department of Homeland Security	97.
Subtotal United States Department of Homeland Security	
Subtotal Not Clustered	
Total Expenditures of Federal Awards	

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