FLORIDA DEPARTMENT OF EDUCATION REPORT OF FINANCIAL DATA TO THE COMMISSIONER OF EDUCATION (ESE 348) DISTRICT SCHOOL BOARD OF MADISON COUNTY For the Fiscal Year Ended June 30, 2022 Email completed form to: OFFRSubmissions@fldoe.org

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

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The Report of Financial Data to the Commissioner of Education (ESE 348) for the fiscal year ended June 30, 2022, was submitted in accordance with rule 6A-1.0071, Florida Administrative Code [section 1001.51(12)(b), Florida Statuses]. This report was approved by the school board on September 2, 2022.

when gel r 4 Signature of District School Seperintendent

2822 10 Signature Date

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

For the Fiscal Year Ended June 30, 2022		Fund 100
REVENUES	Account Number	
Federal Direct:		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	
Miscellaneous Federal Direct	3199	28,166.69
Total Federal Direct Federal Through State and Local:	3100	28,166.69
Medicaid	3202	103,522.67
National Forest Funds	3255	100,022107
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	1,921.76
Total Federal Through State and Local	3200	105,444.43
State:	2210	
Florida Education Finance Program (FEFP)	3310	12,642,531.00
Workforce Development	3315 3316	73,087.00
Workforce Development Capitalization Incentive Grant Workforce Education Performance Incentives	3317	
Adults with Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	1,585.62
Diagnostic and Learning Resources Centers	3335	-,
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	
State Forest Funds	3342	1,162.93
State License Tax	3343	21,345.17
District Discretionary Lottery Funds	3344	
Categorical Programs:		
Class Size Reduction Operating Funds	3355	2,167,754.00
Florida School Recognition Funds	3361	
Voluntary Prekindergarten Program	3371	90,361.88
Preschool Projects Other State:	3372	
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	654.00
Total State	3300	14,998,481.60
Local:		
District School Taxes	3411	3,688,105.77
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition Lease Revenue	3424 3425	(75.00
Interest on Investments	3423	675.00 11,087.23
Gain on Sale of Investments	3432	11,007.25
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	72,599.64
Interest Income - Leases	3445	,
Student Fees:		
Adult General Education Course Fees	3461	1,410.00
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 Financial Aid Fees	3467	
Other Student Fees	3468 3469	1,815.00
Other Fees:	3409	1,015.00
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	49,400.00
Transportation Services Rendered for School Activities	3492	18,468.87
Sale of Junk Pagaint of Fadaral Indiract Cast Pata	3493	9,178.10
Receipt of Federal Indirect Cost Rate Other Miscellaneous Local Sources	3494 3495	134,826.40
Other Miscellaneous Local Sources Refunds of Prior Year's Expenditures	3495	<u>139,881.55</u> 13,324.04
Collections for Lost, Damaged and Sold Textbooks	3497	15,524.04
Receipt of Food Service Indirect Costs	3498	
Total Local	3400	4,140,771.60
	2.00	19,272,864.32

	Account	100	200	300	400	500	600	700	
EXPENDITURES	Number	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	Totals
Current:									
Instruction	5000	4,581,844.33	1,389,749.96	4,561,074.75		183,491.86	1,779.65	138,852.07	10,856,792.6
Student Support Services	6100	395,891.17	124,794.86	36,635.28			382.00		557,703.3
Instructional Media Services	6200	157,347.21	54,165.45			776.40	5,567.69	74.20	217,930.9
Instruction and Curriculum Development Services	6300	222,660.97	62,771.86	701.41					286,134.2
Instructional Staff Training Services	6400	114,988.78	31,002.06	11,671.85				5,239.03	162,901.7
Instruction-Related Technology	6500	162,149.54	45,301.18	1,107.98					208,558.7
Board	7100	142,030.00	140,570.45	81,141.02				24,260.00	388,001.4
General Administration	7200	178,694.68	98,461.82	429,686.88		3,993.45		130,079.69	840,916.5
School Administration	7300	1,084,857.75	311,911.34	945.98		1,713.85			1,399,428.9
Facilities Acquisition and Construction	7410							275,547.00	275,547.0
Fiscal Services	7500	237,474.26	67,037.00	92,727.51		1,367.80	549.98	57,951.12	457,107.6
Food Services	7600	17,475.83	4,081.39						21,557.2
Central Services	7700	196,443.79	59,676.57	89,096.47		2,673.41		110.00	348,000.2
Student Transportation Services	7800	615,131.77	321,589.87	81,370.33	188,297.93	82,823.81	124.97	6,637.50	1,295,976.1
Operation of Plant	7900	472,322.00	218,276.53	530,185.92	587,238.43	46,234.63	867.86	9,723.70	1,864,849.0
Maintenance of Plant	8100	175,870.56	64,720.27	645.84		1,625.34	76.00		242,938.0
Administrative Technology Services	8200	30,697.44	11,124.54	201,925.44		326.11	6,397.52		250,471.0
Community Services	9100								0.0
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.0
Other Capital Outlay	9300						1,279.23		1,279.2
Debt Service: (Function 9200)									
Redemption of Principal	710								0.0
Interest	720								0.0
Total Expenditures		8,785,880.08	3,005,235.15	6,118,916.66	775,536.36	325,026.66	17,024.90	648,474.31	19,676,094.1
Excess (Deficiency) of Revenues Over Expenditures									(403,229.8)

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

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

For the Fiscal Year Ended June 30, 2022

For the Fiscal Year Ended June 30, 2022		Fund 100
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	148,237.49
Transfers In:	5740	170,237.79
From Debt Service Funds	3620	
From Capital Projects Funds	3630	656,990.65
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	656,990.65
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)		805,228.14
Net Change In Fund Balance		401,998.34
Fund Balance, July 1, 2021	2800	3,300,599.32
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	264,596.49
Committed Fund Balance	2730	
Assigned Fund Balance	2740	1,994,188.21
Unassigned Fund Balance	2750	1,443,812.96
Total Fund Balances, June 30, 2022	2700	3,702,597.66

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

For the Fiscal Year Ended June 30, 2022

REVENUES	Account	
Federal :	Number	
	2100	
Miscellaneous Federal Direct Federal Through State and Local:	3199	
School Lunch Reimbursement	3261	834,431.2
School Breakfast Reimbursement	3262	247,816.9
Afterschool Snack Reimbursement	3263	725.00
	3264	723.0
Child Care Food Program USDA-Donated Commodities		146 579 1
	3265	146,578.13
Cash in Lieu of Donated Foods	3266	16 506 4
Summer Food Service Program	3267	16,526.4
Fresh Fruit and Vegetable Program	3268	60,781.7
Other Food Services	3269	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	1,306,859.5
State:	2227	9.7(0.0)
School Breakfast Supplement	3337	8,760.0
School Lunch Supplement	3338	11,202.00
State Through Local	3380	10 (1(0)
Other Miscellaneous State Revenues	3399	19,616.0
Total State Local:	3300	39,578.0
Interest on Investments	3431	110.4
Gain on Sale of Investments	3432	110.1.
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	3,063.00
Student Lunches	3451	27,665.8
Student Breakfasts	3452	18,730.52
Adult Breakfasts/Lunches	3453	3,051.5
Student and Adult á la Carte Fees	3454	5,212.4
		5,212.4
Student Snacks	3455	
Other Food Sales	3456	0.714.5
Other Miscellaneous Local Sources	3495	2,716.5
Refunds of Prior Year's Expenditures	3497	
Total Local Total Revenues	3400 3000	60,550.22 1,406,987.7

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

Exhibit K-2 FDOE Page 5

EXPENDITURES (Functions 7600/9300)	Account	
EAPENDITURES (Functions 7000/9500)	Number	
Salaries	100	437,673.19
Employee Benefits	200	227,139.37
Purchased Services	300	25,632.68
Energy Services	400	3,606.79
Materials and Supplies	500	671,235.65
Capital Outlay	600	
Other	700	1,506.95
Other Capital Outlay (Function 9300)	600	86,915.29
Total Expenditures		1,453,709.92
Excess (Deficiency) of Revenues Over Expenditures		(46,722.15
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		(46,722.15)
Fund Balance, July 1, 2021	2800	243,820.55
Adjustments to Fund Balance	2891	213,020.00
Ending Fund Balance:	2071	
Nonspendable Fund Balance	2710	175,111.13
Restricted Fund Balance	2720	21,987.27
Committed Fund Balance	2730	· · · · · · · · · · · · · · · · · · ·
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
0	_,	

DISTRICT SCHOOL BOARD OF MADISON COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS For the Fiscal Year Ended June 30, 2022

For the Fiscal Year Ended June 30, 2022		Fund 420
REVENUES	Account Number	
Federal Direct:		
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	6,802.94
Medicaid	3202	
Individuals with Disabilities Education Act (IDEA)	3230	743,902.90
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	1,570,895.77
Teacher and Principal Training and Recruiting - Title II, Part A	3225	90,627.76
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	220,668.21
Total Federal Through State and Local	3200	2,632,897.58
State:		_,,
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	0.00
Local:		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Sale of Junk	3493	
Other Miscellaneous Local Sources	3495	
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	0.00
Total Revenues	3000	2,632,897.58

DISTRICT SCHOOL BOARD OF MADISON COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS (Continued) For the line 10 years Ended unes 30, 2022

Exhibit K-3 FDOE Page 7 Fund 420

EVENING	Account	100	200	300	400	500	600	700	T. ()
EXPENDITURES	Number	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	Totals
Current:		Salaries	Benefits	Scivices	Services	and Suppries	Outray	Ould	
Instruction	5000	1,022,560.14	334,074.55	71,118.84		98,278.52	26,659.42	3,356.81	1,556,048.2
Student Support Services	6100	172,392.87	53,649.46	19,909.36		1,303.13			247,254.82
Instructional Media Services	6200								0.0
Instruction and Curriculum Development Services	6300	338,707.13	102,308.44	11,415.77		6,484.59	309.96		459,225.8
Instructional Staff Training Services	6400	68,304.17	15,080.22	43,563.79		3,400.36	5000	879.00	131,227.54
Instruction-Related Technology	6500	00,50 117	10,000.22	10,000117		5,100.50		017100	0.00
Board	7100								0.00
General Administration	7200			568.58				98,797.99	99,366.57
School Administration	7300	55,497.09	14,757.69	508.58				26,121.22	70,254.78
Facilities Acquisition and Construction	7300	55,497.09	14,757.09						0,254.78
Fiscal Services	7500								0.0
Fiscal services Food Services	7500								0.0
	7600	5,333.31	1.10.0			1,532.10			
Central Services		5,333.31	1,461.61	01.00	21/021	1,532.10			8,327.0
Student Transportation Services	7800			81.00	2,149.31				2,230.3
Operation of Plant	7900								0.0
Maintenance of Plant	8100								0.0
Administrative Technology Services	8200								0.0
Community Services	9100								0.00
Capital Outlay:	7100								0.00
Facilities Acquisition and Construction	7420						50.072.22		0.00
Other Capital Outlay	9300						58,962.37		58,962.37
Total Expenditures		1,662,794.71	521,331.97	146,657.34	2,149.31	110,998.70	85,931.75	103,033.80	2,632,897.58
Excess (Deficiency) of Revenues over Expenditures			<u> </u>	1					0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number								
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries Transfers In:	3740								
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund									
From Permanent Funds	3650								
	3660								
From Internal Service Funds	3660 3670								
From Internal Service Funds From Enterprise Funds	3660 3670 3690								
From Internal Service Funds From Enterprise Funds Total Transfers In	3660 3670	0.00							
From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700)	3660 3670 3690 3600	0.00							
From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund	3660 3670 3690 3600 910	0.00							
From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds	3660 3670 3690 3600 910 920	0.00							
From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds	3660 3670 3690 3600 910 920 930	0.00							
From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund	3660 3670 3690 3600 910 920 930 950	0.00							
From Internal Service Funds From Enterprise Funds Total Transfers In <i>Transfers Out: (Function 9700)</i> To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds	3660 3670 3690 910 920 930 950 960								
From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund	3660 3670 3690 3600 910 920 930 950								
From Internal Service Funds From Enterprise Funds Total Transfers In <i>Transfers Out: (Function 9700)</i> To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds	3660 3670 3690 910 920 930 950 960								
From Internal Service Funds From Enterprise Funds Total Transfers In <i>Transfers Out: (Function 9700)</i> To the General Fund To Debt Service Funds Interfund To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds	3660 3670 3690 910 920 930 950 950 960 970	0.00							
From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds To Permanent Funds To Internal Service Funds To Enterprise Funds To Enterprise Funds Total Transfers Out	3660 3670 3690 3600 910 920 930 950 960 970 990								
From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Enterprise Funds Total Transfers Out Fotal Other Financing Sources (Uses) Net Change in Fund Balance	3660 3670 3690 3600 910 920 930 950 960 970 990	0.00							
From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Enterprise Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance	3660 3670 3690 3600 910 920 930 950 960 970 990	0.00							
From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds Interfund To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2021 Adjustments to Fund Balance	3660 3670 3690 910 920 930 950 950 950 960 970 990 9700	0.00							
From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Enterprise Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2021 Adjustments to Fund Balance Ending Fund Balance:	3660 3670 3690 3600 910 920 930 950 960 970 990 9700 2800 2891	0.00							
From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Enterprise Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2021 Adjustments to Fund Balance Ending Fund Balance: Nonspendable Fund Balance	3660 3670 3690 3600 910 920 930 950 960 970 990 9700 2800 2891 2710	0.00							
From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Enterprise Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2021 Adjustments to Fund Balance Ending Fund Balance:	3660 3670 3690 3600 910 920 930 950 960 970 990 9700 2800 2891	0.00							
From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Enterprise Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2021 Adjustments to Fund Balance Ending Fund Balance: Nonspendable Fund Balance	3660 3670 3690 3600 910 920 930 950 960 970 990 9700 2800 2891 2710	0.00							
From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Enterprise Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2021 Adjustments to Fund Balance Restricted Fund Balance Restricted Fund Balance	3660 3670 3690 3600 910 920 930 950 960 970 990 9700 2800 2891 2710 2720	0.00							
From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Enterprise Funds To Enterprise Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance Eund Balance Ending Fund Balance Restricted Fund Balance Restricted Fund Balance Committed Fund Balance	3660 3670 3690 3600 910 920 930 950 960 970 990 9700 2800 2891 2710 2720 2730	0.00							

DISTRICT SCHOOL BOARD OF MADISON COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS CORONAVIRUS AID, RELIEF AND ECONOMIC SECURITY (CARES) ACT CORONAVIRUS RESPONSE & RELIEF SUPPLEMENTAL APPROPRIATIONS (CRRSA) ACT RELIEF FUND AMERICAN RESCUE PLAN (ARP) RELIEF FUND

For the Fiscal Year Ended June 30, 2022								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 446	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	214,356.80	99,678.94	3,752,130.47		2,047,383.19		6,113,549.40
Education Stabilization Funds - Workforce	3272							0.00
Education Stabilization Funds - VPK	3273				577.23		35,527.70	36,104.93
Federal Through Local	3280							0.00
Miscellaneous Federal Through State	3299							0.00
Total Federal Through State and Local	3200	214,356.80	99,678.94	3,752,130.47	577.23	2,047,383.19	35,527.70	6,149,654.33
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	214,356.80	99,678.94	3,752,130.47	577.23	2,047,383.19	35,527.70	6,149,654.33

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Exhibit K-4

DISTRICT SCHOOL BOARD OF MADISON COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER) For the Ford Wave Ended Wave 20 2022

Exhibit K-4 FDOE Page 9 Fund 441

Instrume Here Base Base Base Construme Construm Construme Construme	For the Fiscal Year Ended June 30, 2022									Fund 441
And controlOrderOrderOrderOrderOrderOrderLondin40010001000400010004000100040001000Statistic40040001000400010004000100010001000Londin40040004000400040004000400040004000Londindic Statistic4004000400040004000400040004000Londindic Statistic4004000400040004000400040004000Londindic Statistic4004000400040004000400040004000Londindic Statistic4004000400040004000400040004000Londindic Statistic4004000400040004000400040004000Londing Statistic4004000400040004000400040004000Londing Statistic4004000400040004000400040004000Londing Statistic40004000400040004000400040004000Londing Statistic40004000400040004000400040004000Londing Statistic4000400040004000400040004000Londing Statistic400040004000400040004000 <tr<< th=""><th>EXPENDITUDES</th><th></th><th>100</th><th></th><th></th><th>400 Energy</th><th>500 Materials</th><th></th><th>700</th><th>Totale</th></tr<<>	EXPENDITUDES		100			400 Energy	500 Materials		700	Totale
Image	EATENDITUKES		Salaries	Benefits					Other	1 OIdIS
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index discrimination 400	Student Support Services	6100								0.00
inductioninductioninductioninductioninductioninductionNameinductioninductioninductioninductioninductioninductioninductionNameinductioninductioninductioninductioninductioninductioninductioninductionNameinductioninductioninductioninductioninductioninductioninductioninductionNameinductioninductioninductioninductioninductioninductioninductionNameinductioninductioninductioninductioninductioninductioninductionNameinductioninductioninductioninductioninductioninductioninductionNameinductioninductioninductioninductioninductioninductioninductionNameinductioninductioninductioninductioninductioninductionNameinductioninductioninductioninductioninductioninductionNameinductioninductioninductioninductioninductioninductionNameinductioninductioninductioninductioninductionNameinductioninductioninductioninductioninductionNameinductioninductioninductioninductioninductionNameinductioninductioninductioninductionNameinductio	Instructional Media Services	6200								0.00
induction induction induction induction induction induction induction 	Instruction and Curriculum Development Services	6300								0.00
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under standard(a)(a)(a)(a)(a)(a)Standard(a)(a)(a)(a)(a)(a)(a)(a)(a)Standard(a) <td< td=""><td>Instruction-Related Technology</td><td>6500</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0.00</td></td<>	Instruction-Related Technology	6500								0.00
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namenumnumnumnumnumnumGaland	School Administration	7300								0.00
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find formation1909000900090009000900090009000Manala formation10009000090000090000090000090000090000090000090000090000090000090000090000009000000900000090000000900000000900000000090000000000009000000000000000000000000000000000000	Food Services	7600								0.00
Anomedian900900900900900900900900Manama data Anomedian9009	Central Services	7700								0.00
Mandra diagna <td>Student Transportation Services</td> <td>7800</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td>	Student Transportation Services	7800								0.00
Ander changeGene <td>Operation of Plant</td> <td>7900</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td>	Operation of Plant	7900								0.00
Component control control control 	Maintenance of Plant	8100								0.00
company		8200								0.00
GaladAnd ConstraintAnd ConstraintCalo		9100								0.00
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Independence </td <td>Facilities Acquisition and Construction</td> <td>7420</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td>	Facilities Acquisition and Construction	7420								0.00
Image: stand s	Other Capital Outlay	9300								0.00
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To Enterprise Funds 9900 Total Transfers Out 9700 Total Transfers Out 9700 Total Cher Financing Sources (Uses) - Net Change in Fund Balance 1 Pland Balance 2800 Adjustments for Jona Balance 2801 Nonspeciable Fund Balance 2710 Nonspeciable Fund Balance 2710 Assigned Fund Balance 2730 Assigned Fund Balance 2730 Assigned Fund Balance 2730			1							
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Total Other Financing Sources (Uses)I0.00Net Change in Fund Balance28000.00Fund Balance, July 1, 202128001Adjustments to Fund Balance28911Balance, July Balance28911Nonspendable Fund Balance21001Restricted Fund Balance27101Committed Fund Balance27301Assigned Fund Balance27402Jossigned Fund Balance27501			0.00							
Net Change in Fund BalanceI0.00Fund Balance, July 1, 20212800IAdjustments to Fund Balance2891IBalance, July 12891INonspendable Fund Balance710IRestricted Fund Balance2720ICommited Fund Balance2730IAsigned Fund Balance2740IAsigned Fund Balance2750I		9700								
Fund Balance, July 1, 202128002800Adjustments to Fund Balance2891Fund prind Balance:270Nonspendable Fund Balance270Committed Fund Balance2730Assigned Fund Balance2730Assigned Fund Balance2740Lonassigned Fund Balance2750		1								
Adjustments for Und Balance2891Image: Construction of Constr		2800	0.00							
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Assigned Fund Balance2740Unassigned Fund Balance2750			1							
Unassigned Fund Balance 2750			1							
			1							
	Total Fund Balances, June 30, 2022	2750	0.00							

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

						500	600		
EXPENDITURES	Account Number	100	200 Employee	300 Purchased	400 Energy	500 Materials	600 Capital	700	Totals
<i>a</i>	rumber	Salaries	Benefits	Services	Services	and Supplies	Outlay	Other	
Current:	5000			8,806.16		24,196,00			22,002,15
Instruction				41,855.00		24,186.99			32,993.15
Student Support Services	6100			41,855.00		3,186.83			45,041.83
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300			2 (27.00		1.014.46			0.00
Instructional Staff Training Services	6400	6,537.50	2,029.00	3,637.98		1,914.46		1,905.00	16,023.94
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200							2,720.74	2,720.74
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						2,899.28		2,899.28
Total Expenditures		6,537.50	2,029.00	54,299.14	0.00	29,288.28	2,899.28	4,625.74	99,678.94
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number								
and CHANGES IN FUND BALANCES	Number								
and CHANGES IN FUND BALANCES	Number 3720								
and CHANGES IN FUND BALANCES Loans Sale of Capital Assets	Number 3720 3730								
and CHANGES IN FUND BALANCES Loans Sale of Capital Assets Loss Recoveries	Number 3720								
and CHANGES IN FUND BALANCES Loans Sale of Capital Assets Loss Recoveries Transfers In:	Number 3720 3730 3740								
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and CHANGES IN FUND BALANCES Loans Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds	Number 3720 3730 3740 3610 3620								
and CHANGES IN FUND BALANCES Loans Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds	Number 3720 3730 3740 3610 3620 3630								
and CHANGES IN FUND BALANCES Loans Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund	Number 3720 3730 3740 3610 3620 3630 3650								
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and CHANGES IN FUND BALANCES Loans Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Deb Service Funds Interfund From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds	Number 3720 3730 3740 3610 3620 3630 3650 3660 3670								
and CHANGES IN FUND BALANCES Loans Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Deht Service Funds Interfund From Permanent Funds From Permanent Funds From Internal Service Funds From Internal Service Funds	Number 3720 3730 3740 3610 3620 3630 3650 3660 3670 3690								
and CHANGES IN FUND BALANCES Loans Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Internal Service Funds Total Transfers In	Number 3720 3730 3740 3610 3620 3630 3650 3660 3670								
and CHANGES IN FUND BALANCES Loans Sale of Capital Assets Loss Recoveries From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Internal Service Funds Transfers In Transfers Out: (Function 9700)	Number 3720 3730 3740 3610 3620 3630 3650 3660 3670 3690								
and CHANGES IN FUND BALANCES Loans Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds Interfund From Permanent Funds From Internal Service Funds From Internal Service Funds Transfers In: Transfers	Number 3720 3730 3740 3610 3620 3630 3650 3660 3690 3600 910								
and CHANGES IN FUND BALANCES Loans Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds Interfund From Dept Service Funds Interfund From Internal Service Funds From Internal Service Funds Total Transfers In Totanfers Out: (Function 9700) To the General Fund To Debt Service Funds	Number 3720 3730 3740 3610 3620 3630 3650 3650 3660 3690 3600 910 920								
and CHANGES IN FUND BALANCES Loans Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds Interfund From Dept Service Funds Interfund From Internal Service Funds From Internal Service Funds Total Transfers In: Total Transfers In: Total General Fund To the General Fund To Debt Service Funds To Capital Projects Funds	Number 3720 3730 3740 3610 3620 3630 3650 3650 3660 3690 910 920 930								
and CHANGES IN FUND BALANCES Loans Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Deb Service Funds Interfund From Permanent Funds From Permanent Funds From Internal Service Funds From Internal Service Funds Total Transfers In Tota General Fund To Debt Service Funds To Debt Service Funds To Laptranel Fund To Debt Service Funds To Capital Projects Funds	Number 3720 3730 3740 3610 3620 3630 3650 3660 3690 910 920 930 950								
and CHANGES IN FUND BALANCES Loans Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds Interfund From Permanent Funds From Internal Service Funds From Internal Service Funds Total Transfers In Total Cransfers In To Debt Service Funds To Debt Service Funds To Debt Service Funds To Capital Projects Funds Interfund To Debt Service Funds To Capital Projects Funds Interfund To Capital Projects Funds Interfund To Capital Projects Funds Interfund	Number 3720 3730 3730 3740 3610 3620 3630 3650 3660 3690 3600 910 920 930 950 960	0.00							
and CHANGES IN FUND BALANCES Loans Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds Interfund From Permanent Funds From Permanent Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds Interfund To Capital Projects Funds Interfund To Permanent Funds Fun	Number 3720 3730 3730 3740 3610 3620 3630 3630 3650 3660 3660 3690 3690 910 920 930 950 960 970								
and CHANGES IN FUND BALANCES Loans Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds Interfund From Dermanent Funds From Internal Service Funds Total Transfers In Transfers In Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Debt Service Funds To Capital Projects Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds	Number 3720 3730 3740 3610 3620 3630 3650 3660 3660 3660 3660 3690 910 920 930 950 960 970 990								
and CHANGES IN FUND BALANCES Loans Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds Interfund From Dermanent Funds From Internal Service Funds From Internal Service Funds To all Transfers In Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds Interfund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds	Number 3720 3730 3730 3740 3610 3620 3630 3630 3650 3660 3660 3690 3690 910 920 930 950 960 970	0.00							
and CHANGES IN FUND BALANCES Loans Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds Interfund From Permanent Funds From Internal Service Funds Transfers In Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds Interfund To Debt Service Funds Interfund To Debt Service Funds Interfund To Permanent Funds To Internal Service Funds Interfund To Internal Service Funds	Number 3720 3730 3740 3610 3620 3630 3650 3660 3660 3660 3660 3690 910 920 930 950 960 970 990	0.00							
and CHANGES IN FUND BALANCES Loans Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In Transfers Out To the General Fund Interfund To Debt Service Funds Interfund To Permanent Funds Interfund To Permanent Funds Interfund To Permanent Funds Interfund To Internal Service Funds Interfund Interfund Interfund Interfund To Internal Service Funds Interfund Interfund Interfund Interfund From Enterprise Funds Interfund To Debt Service Funds Interfund	Number 3720 3730 3740 3610 3620 3630 3650 3660 3670 3690 910 920 930 950 960 970 990 9700	0.00							
and CHANGES IN FUND BALANCES Loans Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In: Total Chansfers Out Total Cherprise Funds Interfund To Permanent Funds Interfund To Internal Service Funds Interfund Interfun	Number 3720 3730 3740 3610 3620 3630 3650 3660 3670 3690 3600 910 920 930 950 960 970 990 9700 2800	0.00							
and CHANGES IN FUND BALANCES Loans Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In Transfers In Transfers In To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Debt Service Funds To Depth Service Funds To Enterprise Funds To Internal Service Funds To	Number 3720 3730 3740 3610 3620 3630 3650 3660 3670 3690 910 920 930 950 960 970 990 9700	0.00							
and CHANGES IN FUND BALANCES Loans Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds Interfund From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Internal Service Fund	Number 3720 3730 3740 3610 3620 3630 3650 3660 3660 3660 3660 3690 900 910 920 930 950 960 970 990 9700 2800 2891	0.00							
and CHANGES IN FUND BALANCES Loans Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds To Internal Service Funds To Debt Service Funds To Lapital Projects Funds To Internal Service Funds To In	Number 3720 3730 3740 3610 3620 3630 3650 3660 3670 3690 3600 910 920 930 950 960 970 2800 2891 2710	0.00							
and CHANGES IN FUND BALANCES Loans Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds Interfund From Dept Service Funds Interfund From Permanent Funds From Internal Service Funds Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds Interfund To Debt Service Funds To Capital Projects Funds Interfund To Debt Service Funds To Capital Projects Funds Interfund To Debt Service Funds To Internal Service Funds Interfund To Debt Service Funds To Tapital Comparison To Apital Comparison To Apital Service Funds Interfund To Debt Service Funds Interfund To Debt Service Funds Interfund To Internal Service Funds Interfund To Internal Service Funds To Internal Service Funds To Internal Service Funds Total Transfers Out Cotal Other Financing Sources (Uses) Net Change in Fund Balance Eund Balance, Restricted Fund Balance Restricted Fund Balance	Number 3720 3730 3740 3610 3620 3630 3650 3660 3660 3660 3660 3600 910 920 930 950 960 970 990 9700 2800 2891 2710 2720	0.00							
and CHANGES IN FUND BALANCES Loans Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds Interfund From Debt Service Funds Interfund From Internal Service Funds From Internal Service Funds To apital Projects Funds To the General Fund To Debt Service Funds To Internal Service Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, Nonspendable Fund Balance Restricted Fund Balance Committed Fund Balance	Number 3720 3730 3740 3610 3620 3630 3650 3660 3660 3660 3690 910 920 930 950 960 970 990 9700 2800 2891 2710 2720 2730	0.00							
and CHANGES IN FUND BALANCES Loans Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds Interfund From Dept Service Funds Interfund From Permanent Funds From Internal Service Funds Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds Interfund To Debt Service Funds To Capital Projects Funds Interfund To Debt Service Funds To Capital Projects Funds Interfund To Debt Service Funds To Internal Service Funds Interfund To Debt Service Funds To Tapital Comparison To Apital Comparison To Apital Service Funds Interfund To Debt Service Funds Interfund To Debt Service Funds Interfund To Internal Service Funds Interfund To Internal Service Funds To Internal Service Funds To Internal Service Funds Total Transfers Out Cotal Other Financing Sources (Uses) Net Change in Fund Balance Eund Balance, Restricted Fund Balance Restricted Fund Balance	Number 3720 3730 3740 3610 3620 3630 3650 3660 3660 3660 3660 3600 910 920 930 950 960 970 990 9700 2800 2891 2710 2720	0.00							

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

Exhibit K-4
FDOE Page 11
Fund 443

For the Fiscal Year Ended June 30, 2022									Fund 443
EXPENDITURES	Account Number	100	200 Employee	300 Purchased	400 Energy	500 Materials	600 Capital	700	Totals
Current:		Salaries	Benefits	Services	Services	and Supplies	Outlay	Other	
Instruction	5000	260,092.78	85,416.21	838,213.53		555,314.92	95,670.00		1,834,707.44
Student Support Services	6100	171,559.33	50,594.95	79,022.85		555,514.92	75,010.00		301,177.13
Instructional Media Services	6200	111,559.55	50,574.75	17,022.03					0.00
Instruction and Curriculum Development Services	6300			207.55					207.55
Instruction and Currentian Development Services	6400	142,502.28	41,482.39	44,652.00					228,636.67
	6500	142,302.28	41,462.39	34,628.75			12,500.00		47,128.75
Instruction-Related Technology				54,020.75			12,500.00		47,128.75
Board	7100							32,324.33	32,324.33
General Administration	7200							32,324.33	32,324.33
School Administration									
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	948.29	255.99	11,500.00		13,619.80	918.88		27,242.96
Maintenance of Plant	8100			23,435.00		<u> </u>			23,435.00
Administrative Technology Services	8200					<u> </u>		5,853.26	5,853.26
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420						734,841.00		734,841.00
Other Capital Outlay	9300					1	516,576.38		516,576.38
Total Expenditures		575,102.68	177,749.54	1,031,659.68	0.00	568,934.72	1,360,506.26	38,177.59	3,752,130.47
Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES)	A								0.00
and CHANGES IN FUND BALANCES	Account Number								
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
Transfers In:	5740								
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	0.00							
Transfers Out: (Function 9700)									
To the General Fund	910								
To Debt Service Funds	920	ļ							
To Capital Projects Funds	930								
Interfund	950	ļ							
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	<u> </u>							
Restricted Fund Balance	2720	ļ							
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 MADISON COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER CRRSA ACT RELIEF FUND (INCLUDING GEER II) For the Fiscal Year Ended June 30, 2022

Exhibit K-4
FDOE Page 12
Fund 444

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:							· · · · · · · · · · · · · · · · · · ·		
Instruction	5000	530.00	47.23						577.23
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		530.00	47.23	0.00	0.00	0.00	0.00	0.00	577.23
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number								
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES									
and CHANGES IN FUND BALANCES	Number								
and CHANGES IN FUND BALANCES	Number 3720								
and CHANGES IN FUND BALANCES Loans Sale of Capital Assets	Number 3720 3730 3740								
and CHANGES IN FUND BALANCES Loans Sale of Capital Assets Loss Recoveries	Number 3720 3730								
and CHANGES IN FUND BALANCES Loans Sale of Capital Assets Loss Recoveries Transfers In:	Number 3720 3730 3740								
and CHANGES IN FUND BALANCES Loans Sale of Capital Assets Loss Recoveries Transfers In: From General Fund	Number 3720 3730 3740 3610								
and CHANGES IN FUND BALANCES Loans Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds	Number 3720 3730 3740 3610 3620								
and CHANGES IN FUND BALANCES Loans Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds	Number 3720 3730 3740 3610 3620 3630								
and CHANGES IN FUND BALANCES Loans Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund	Number 3720 3730 3740 3610 3620 3630 3650								
and CHANGES IN FUND BALANCES Loans Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds	Number 3720 3730 3740 3610 3620 3630 3650 3660								
and CHANGES IN FUND BALANCES Loans Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Deb Service Funds Interfund From Permanent Funds From Permanent Funds From Internal Service Funds	Number 3720 3730 3740 3610 3620 3630 3650 3660 3670								
and CHANGES IN FUND BALANCES Loans Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Deb Service Funds Interfund From Permanent Funds From Permanent Funds From Internal Service Funds From Internal Service Funds From Internal Service Funds From Internal Service Funds	Number 3720 3730 3740 3610 3620 3630 3650 3660 3670 3690								
and CHANGES IN FUND BALANCES Loans Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds Interfund From Permanent Funds From Internal Service Funds From Internal Service Funds Transfers Out Transfers Out (internal fund) Total Transfers In Transfers Out: (Function 9700) To the General Fund	Number 3720 3730 3740 3610 3620 3630 3650 3660 3690 910								
and CHANGES IN FUND BALANCES Loans Loans Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds Interfund From Permanent Funds From Internal Service Funds From Internal Service Funds Transfers In Transfers In Transfers In Transfers Out: (Function 9700)	Number 3720 3730 3740 3610 3620 3630 3650 3660 3690 3600 910 920								
and CHANGES IN FUND BALANCES Loans Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds Interfund From Permanent Funds From Internal Service Funds From Internal Service Funds Transfers Out Transfers Out (internal fund) Total Transfers In Transfers Out: (Function 9700) To the General Fund	Number 3720 3730 3740 3610 3620 3630 3650 3660 3690 910	0.00							
and CHANGES IN FUND BALANCES Loans Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds Interfund From Permanent Funds From Internal Service Funds Transfers In: Transfers In: Transfers In: Transfers In: Transfers In: Transfers In: To the General Fund To Debt Service Funds	Number 3720 3730 3740 3610 3620 3630 3650 3660 3690 3600 910 920								
and CHANGES IN FUND BALANCES Loans Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds Interfund From Internal Service Funds From Internal Service Funds Total Transfers In: Transfers Out: To the General Fund To Debt Service Funds To capital Projects Funds	Number 3720 3730 3740 3610 3620 3630 3650 3660 3660 3690 3600 910 920 930	0.00							
and CHANGES IN FUND BALANCES Loans Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds Interfund From Debt Service Funds From Internal Service Funds From Internal Service Funds Total Transfers In Total Transfers In Total Transfers Inu Tota Debt Service Funds To Debt Service Funds To Debt Service Funds To Capital Projects Funds Interfund	Number 3720 3730 3740 3610 3620 3630 3650 3660 3660 3690 3600 910 920 930 950								
and CHANGES IN FUND BALANCES Loans Sale of Capital Assets Loss Recoveries Transfers In: From General Funds From Debt Service Funds Interfund From Detmanent Funds From Internal Service Funds Total Transfers In Total Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Capital Projects Funds Interfund To Capital Projects Funds Interfund To Permanent Funds Interfund	Number 3720 3730 3740 3610 3620 3630 3650 3660 3660 3660 3660 3690 3600 910 920 930 950 960								
and CHANGES IN FUND BALANCES Loans Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Deb Service Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds Interfund To Capital Projects Funds Interfund To Capital Projects Funds Interfund To Permanent Funds Interfund To Permanent Funds Interfund To Permanent Funds Interfund To Permanent Funds Tot Perm	Number 3720 3730 3740 3610 3620 3630 3650 3660 3660 3660 910 920 930 950 960 970	0.00							
and CHANGES IN FUND BALANCES Loans Loans Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds Interfind From Dermanent Funds From Interprise Funds Total Transfers In Transfers In Transfers In Total From Service Funds To Debt Service Funds To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Premanent	Number 3720 3730 3740 3610 3620 3630 3650 3660 3660 3660 3660 3660 3660 3660 910 920 930 950 960 970 990								
and CHANGES IN FUND BALANCES Loans Loans Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds Interfund From Dermanent Funds From Internal Service Funds From Internal Service Funds To anterprise Funds To Capital Projects Funds Interfund To Debt Service Funds Interfund To Internal Service Funds	Number 3720 3730 3740 3610 3620 3630 3650 3660 3660 3660 3660 3660 3660 3660 910 920 930 950 960 970 990	0.00							
and CHANGES IN FUND BALANCES Leans Leans Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds Interfund From Permanent Funds From Internal Service Funds Transfers In Transfers In Transfers In Transfers In To Debt Service Funds To Capital Projects Funds Interfund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds	Number 3720 3730 3740 3610 3620 3630 3650 3660 3660 3660 3660 3660 3660 3660 910 920 930 950 960 970 990	0.00							
and CHANGES IN FUND BALANCES Loans Sale of Capital Assets Loss Recoveries Transfers In: From General Funds From Capital Projects Funds Interfund From Dettrprise Funds From Internal Service Funds Total Transfers 10 To the General Fund To Debt Service Funds To tapital Projects Funds Interfund To Debt Service Funds To Capital Projects Funds Interfund To Debt Service Funds Interfund To Hengen Service Funds To Internal Service Funds Total Transfers Out Ctantage in Fund Balance Fund Balance Fund Balance Adjustments Fund Balance	Number 3720 3730 3740 3610 3620 3630 3650 3660 3660 3600 910 920 930 950 960 970 990 9700	0.00							
and CHANGES IN FUND BALANCES Loans Loans Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds Interfund From Dermanent Funds From Internal Service Funds Total Transfers In Transfers In Transfers In To Debt Service Funds To Lengter Funds Interfund To Debt Service Funds Interfund	Number 3720 3730 3740 3610 3620 3630 3650 3660 3660 3660 3660 3660 3660 910 920 930 950 960 970 990 9700 2800 2891	0.00							
and CHANGES IN FUND BALANCES Loans Loans Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds Interfund From Detmanent Funds From Internal Service Funds From Internal Service Funds To anyfers Not To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Debt Service Funds To Capital Projects Funds Interfund To Debt Service Funds To Capital Projects Funds Interfund To Debt Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Capital Projects Funds Interfund To Debt Service Funds To Internal Service Funds	Number 3720 3730 3740 3610 3620 3630 3650 3660 3660 3660 3660 3660 3660 910 920 930 950 960 970 990 2800 2891 2710	0.00							
Leans Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In Transfers In Total Transfers In To Logital Projects Funds To Capital Projects Funds To Logital Projects Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Internal Service Funds To I	Number 3720 3730 3740 3610 3620 3630 3650 3660 3670 3690 3600 910 920 930 950 960 970 990 2800 2891 2710 2720	0.00							
and CHANGES IN FUND BALANCES Leans Leans Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Transfers In Transfers In Transfers In Transfers In To Debt Service Funds To Capital Projects Funds Interfund To Debt Service Funds To Capital Projects Funds Interfund To Debt Service Funds To Capital Projects Funds Interfund To Debt Service Funds To Capital Projects Funds Interfund To Debt Service Funds To Lapital Service Funds To Lapital Projects Funds Interfund To Debt Service Funds To Lapital Projects Funds To Internal Service Funds To Lapital Projects Funds To Lapital Projects Funds To Lapital Projects Funds To Lapital Projects Funds To Lapital Service Funds To Lapital Projects Funds To Internal Service Funds To In	Number 3720 3730 3740 3610 3620 3630 3650 3660 3660 3660 3660 3660 910 920 930 950 970 990 9700 2800 2891 2710 2720 2730	0.00							
Leans Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In Transfers In Total Transfers In To Logenal Fund To Debt Service Funds To Capital Projects Funds To Logenal Fund To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Internal Service Funds	Number 3720 3730 3740 3610 3620 3630 3650 3660 3670 3690 3600 910 920 930 950 960 970 990 2800 2891 2710 2720	0.00							

For the Fiscal Year Ended June 30, 2022 100 200 300 400 500 600 700 Account EXPENDITURES Employee Purchased Energy Material Capital Totals Number Salaries Benefits Services Services and Supplies Outlay Other Current: Instruction 5000 43 484 9 7.402.6 550.007 3 2 236 3 Student Support Services 6100 13,719.9 2,348.83 Instructional Media Services 6200 3,776.1 646.47 Instruction and Curriculum Development Services 6300 11,265.45 1,825.30 3.776.13 543.13 Instructional Staff Training Services 6400 3,776.13 646.47 Instruction-Related Technology 6500 7100 Board General Administration 7200 2,643.29 452.52 139.00 3,663,33 School Administration 7300 21,398.0 Facilities Acquisition and Construction 7410 7500 21,722.1 5,088.31 Fiscal Services Food Services 7600 25,111.2 4,299.03 Central Services 7700 3,713.2 635.70 4,530.00 4,987.49 Student Transportation Services 7800 28,950.3 Operation of Plant 7900 20,139.3 3,447,84 2.362.63 924.94 Maintenance of Plant 5,034.84 861.96 129,144.03 8100 Administrative Technology Services 215.49 8200 1,258.7 9100 Community Services Capital Outlay: 775,873.5 Facilities Acquisition and Construction 7420 Other Capital Outlay 9300 335,241.0 683,771,36 0.00 4.598.95 1.112.039.44 209,769,94 37.064.50 139.00 Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) Account and CHANGES IN FUND BALANCES Number 3720 Loans 3730 Sale of Capital Assets 3740 Loss Recoveries Fransfers In: From General Fund 3610 From Debt Service Funds 3620 3630 From Capital Projects Funds Interfund 3650 3660 From Permanent Funds 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 950 960 To Permanent Funds To Internal Service Funds 970 To Enterprise Funds 990 9700 Total Transfers Out 0.00 0.00 Total Other Financing Sources (Uses) Net Change in Fund Balance 0.00 Fund Balance, July 1, 2021 2800 2891 Adjustments to Fund Balance Ending Fund Balance: Nonspendable Fund Balance 2710 Restricted Fund Balance 2720 2730 Committed Fund Balance

Assigned Fund Balance

Unassigned Fund Balance Total Fund Balances, June 30, 2022 2740 2750

2700

0.00

DISTRICT SCHOOL BOARD OF MADISON COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III)

Exhibit K-4 FDOE Page 13 Fund 445

603.221.23

16,068.77

4,422,60

13,090.75

4,319.26

4,422.60

3,234.81

25,061.40

26,810.46

29,410.29

8,878.90

33,937.82

26.874.77

135,040.83

775,873.50

335,241.00

2,047,383.19

1,474.20

0.00

0.00

0.00

0.00

100 200 300 400 500 600 700 Account EXPENDITURES Employee Purchased Energy Material Capital Totals Number Other Salaries Benefits Services Services and Supplies Outlay Current: Instruction 5000 14 140 (4.184.7 5,429.6 23,754.33 Student Support Services 6100 11,013.46 11,013.46 Instructional Media Services 6200 0.00 Instruction and Curriculum Development Services 6300 0.00 0.00 Instructional Staff Training Services 6400 Instruction-Related Technology 6500 0.00 7100 0.00 Board General Administration 7200 759.91 759.91 7300 School Administration 0.00 Facilities Acquisition and Construction 7410 0.00 7500 0.00 Fiscal Services 0.00 Food Services 7600 Central Services 7700 0.00 0.00 Student Transportation Services 7800 Operation of Plant 7900 0.00 Maintenance of Plant 8100 0.00 Administrative Technology Services 0.00 8200 9100 0.00 Community Services Capital Outlay: Facilities Acquisition and Construction 7420 0.00 Other Capital Outlay 9300 0.00 0.00 25,153,46 0.00 4,184,71 759.91 35,527.70 0.00 5,429.62 Total Expenditures Excess (Deficiency) of Revenues over Expenditures 0.00 OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Account Number 3720 Loans 3730 Sale of Capital Assets 3740 Loss Recoveries Transfers In: From General Fund 3610 From Debt Service Funds 3620 3630 From Capital Projects Funds Interfund 3650 3660 From Permanent Funds 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 950 960 To Permanent Funds To Internal Service Funds 970 To Enterprise Funds 990 9700 Total Transfers Out 0.00 0.00 Total Other Financing Sources (Uses) Net Change in Fund Balance 0.00 Fund Balance, July 1, 2021 2800 2891 Adjustments to Fund Balance Ending Fund Balance: Nonspendable Fund Balance 2710 Restricted Fund Balance 2720 2730 Committed Fund Balance Assigned Fund Balance 2740 2750 Unassigned Fund Balance

Exhibit K-4

Fund 446

FDOE Page 14

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

2700

0.00

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

2700

0.00

For the Fiscal Year Ended June 30, 2022									Fund 490
REVENUES	Account		I						
Federal Through State and Local:	Number		+						
	2280								
Federal Through Local	3280								
Miscellaneous Federal Through State	3299		+						
Total Federal Through State and Local State:	3200	0.00	-						
Other Miscellaneous State Revenues									
Local:	3399		+						
Interest on Investments	3431								
	3431		+						
Gain on Sale of Investments			t in the second s						
Net Increase (Decrease) in Fair Value of Investments	3433		-						
Gifts, Grants and Bequests	3440		-						
Other Miscellaneous Local Sources	3495		-						
Total Local	3400	0.00							
Total Revenues	3000	0.00					-		
EXPENDITURES	Account	100	200	300	400	500	600	700	m - 1
EXPENDITURES	Number	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	Totals
Current:		Canal Ro	Denemo	Serves	ou neo	and outprice	Ounty	ouu	
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
	7900								0.00
Operation of Plant									
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
					0.00	0.00	0.00		
		0.00	0.00						
Excess (Deficiency) of Revenues over Expenditures	Account	0.00	0.00						0.00
Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES)	Account Number	0.00	0.00						0.00
Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Number								0.00
Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries			-						0.00
Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In:	Number 3740		-						0.00
Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund	Number 3740 3610								0.00
Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From Debt Service Funds	Number 3740 3610 3620		-						0.00
Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund	Number 3740 3610 3620 3630		-						0.00
Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From Debt Service Funds	Number 3740 3610 3620		-						0.00
Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfors In: From General Fund From Debt Service Funds From Capital Projects Funds	Number 3740 3610 3620 3630		-						0.00
Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From Capital Projects Funds Interfund From Permanent Funds	Number 3740 3610 3620 3630 3650 3660		-						0.00
Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Tronsform In: From Ceneral Fund From Debt Service Funds Interfund From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds	Number 3740 3610 3620 3630 3650 3660 3670								0.00
Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds	Number 3740 3610 3620 3630 3650 3660 3670 3690								0.00
Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From Chernel Fund From Dett Service Funds Interfund From Permanent Funds From Internal Service Funds From Internal Service Funds Trom Enterprise Funds Trom Enterprise Funds Trom Enterprise Funds Trom Total Transfers In	Number 3740 3610 3620 3630 3650 3660 3670	0.00							0.00
Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Transfors In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Internal Service Funds From Internal Service Funds From Internal Service Funds Total Transfers In Total Transfers In	Number 3740 3610 3620 3630 3650 3660 3690 3600								0.00
Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfors In: From Central Fund From Deth Service Funds From Capital Projects Funds Interfund From Premanent Funds From Internal Service Funds From Internal Service Funds Total Transfers In: Total Transfers In	Number 3740 3610 3620 3630 3650 3660 3660 3600 3600 910								0.00
Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From Dett Service Funds Interfund From Enterprise Funds From Interal Service Funds From Interprise Funds Total Transfers In Transfers In Transfers In To General Fund To General Fund To Oth Service Funds	Number 3740 3610 3620 3630 3650 3660 3670 3690 3600 910 920								0.00
Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfors In: From Central Fund From Deth Service Funds From Capital Projects Funds Interfund From Premanent Funds From Internal Service Funds From Internal Service Funds Total Transfers In: Total Transfers In	Number 3740 3610 3620 3630 3650 3660 3660 3600 3600 910								0.00
Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From Dett Service Funds Interfund From Enterprise Funds From Interal Service Funds From Interprise Funds Total Transfers In Transfers In Transfers In To General Fund To General Fund To Oth Service Funds	Number 3740 3610 3620 3630 3650 3660 3670 3690 3600 910 920								0.00
Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Resourcies Transfers In: From Central Fund From Debt Service Funds From Debt Service Funds From Internal Service Funds From Internal Service Funds From Interprise Funds Transfers In Transfers In Transfers In Transfers In Transfers Out: (Function 9700) To Obertaries Funds To Debt Service Funds To Debt Service Funds To Capital Projects Funds	Number 3740 3610 3620 3630 3650 3660 3660 3660 910 920 930								0.00
Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Tronsfors In: From Ceneral Fund From Capital Projects Funds Interfund From Permament Funds From Internal Service Funds From Internal Service Funds Total Transfers In Total Transfers In Total Transfers In To General Fund To General Fund To Capital Projects Funds Interfund To Capital Projects Funds Interfund To Permanent Funds	Number 3740 3610 3620 3630 3650 3660 3660 3690 3600 910 920 930 950 960								0.00
Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From Debt Service Funds Interfund From Internal Service Funds From Internal Service Funds To Langters In To General Fund To Other Service Funds To Capital Projects Funds Interfund To Debt Service Funds To Permanent Funds To Internal Service Funds	Number 3740 3610 3620 3630 3650 3660 3670 3690 3600 910 920 930 950 960 970								0.00
Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Transfers In: From Central Fund From Central Fund From Debt Service Funds From Internal Service Funds From Internal Service Funds Transfers In Transfers In Transfers fund To Debt Service Funds Interfund To Capital Projects Funds Interfund To Capital Projects Funds Interfund To Capital Projects Funds Interfund To Promera Funds Interfund To Capital Projects Funds Interfund To Internal Service Funds Interfund To Internal Service Funds	Number 3740 3610 3620 3630 3650 3660 3660 3660 3600 910 920 930 950 960 970 990	0.00							0.00
Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In To Capital Projects Funds Interfund To Capital Projects Funds Interfund To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds Interfund To Dermanent Funds To Interfund To InterfundS To Interfun	Number 3740 3610 3620 3630 3650 3660 3670 3690 3600 910 920 930 950 960 970	0.00							0.00
Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Trom/ers In: From Ceneral Fund From Debt Service Funds Interfund From Permanent Funds From Internal Service Funds Tool Internal Service Funds Tool Enterprise Funds Tool Enterprise Funds To General Fund To Debt Service Funds To Capital Projects Funds To Permanent Funds To Permanent Funds To Internal Service Funds	Number 3740 3610 3620 3630 3650 3660 3660 3660 3600 910 920 930 950 960 970 990	0.00							0.00
Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In To Capital Projects Funds Interfund To Capital Projects Funds Interfund To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds Interfund To Dermanent Funds To Interfund To InterfundS To Interfun	Number 3740 3610 3620 3630 3650 3660 3660 3660 3600 910 920 930 950 960 970 990	0.00							0.00
Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Trom/ers In: From Ceneral Fund From Debt Service Funds Interfund From Permanent Funds From Internal Service Funds Tool Internal Service Funds Tool Enterprise Funds Tool Enterprise Funds To General Fund To Debt Service Funds To Capital Projects Funds To Permanent Funds To Permanent Funds To Internal Service Funds	Number 3740 3610 3620 3630 3650 3660 3660 3660 3600 910 920 930 950 960 970 990	0.00							0.00
Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES USES Transfers In: From Canaral Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Transfers Out: (Function 9700) To General Fund To Debt Service Funds Interfund To Debt Service Funds Interfund To Debt Service Funds Interfund To Optim Projects Funds Interfund To Permanent Funds Interfund To Internal Service Funds To Interna	Number 3740 3610 3620 3630 3650 3660 3670 3690 3600 910 920 930 950 960 970 990 9700 2800	0.00							0.00
Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Transfers In: From General Fund From Debt Service Funds Interfund From Capital Projects Funds Interfund From Internal Service Funds From Internater Funds Tron Internal Service Funds Tron Internation (<i>Function 9700</i>) To General Fund To General Fund To Capital Projects Funds Interfund To Capital Projects Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Capital Projects Funds To Capital Projects Funds To Enterprise Funds To Internal Service Funds To Internal Serv	Number 3740 3610 3620 3630 3650 3660 3670 3690 3600 910 920 930 960 970 9700 9700	0.00							0.00
Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds From Internal Service Funds From Internal Service Funds To Enterprise Funds To Enterprise Funds To General Fund To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To General Fund To Debt Service Funds To Debt Service Funds To Internal Service Funds To Dubt Service Funds To Lapter Funds To Dubt Service Funds To Internal Service Funds To Internat	Number 3740 3610 3620 3630 3650 3660 3670 3690 3600 910 920 930 950 960 970 990 9700 2800 2891	0.00							0.00
Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Transfers In: From General Fund From Debt Service Funds From Debt Service Funds From Internal Service Funds From Internal Service Funds From Interprise Funds Total Transfers In Total Transfers In To Optim Projects Funds Interfund To Debt Service Funds Interfund To Internal Service Funds Interfund To Internal Service Funds Interfund To Internal Service Funds Tot Internat Service Funds Tot Internat Service Funds Tot Internat Service Funds Tot Internate Service Funds Tot Internate Service	Number 3740 3610 3620 3630 3650 3660 3660 3690 3600 910 920 930 950 960 970 990 2891 2710	0.00							0.00
Exces (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Internal Service Funds Total Transfers In Total Transfers In Total Transfers In Total Transfers In To Capital Projects Funds Interfund To Capital Projects Funds To Capital Projects Funds Interfund To Capital Projects Funds Interfund To Dermanent Funds To Capital Projects Funds To Interprise Funds To Interprise Funds To Interfund To Interprise Funds To Interprise Funds To Interprise Funds To Interprise Funds Total Transfers Out Total Transfers Out Total Transfers Out Total Transfers Out Total Service Funds Total Transfers Out Total Service Funds Total Transfers Out Total Service Fund Balance Endma Fund Balance Restrictel Fund Balance	Number 3740 3610 3620 3630 3650 3660 3670 3690 3600 910 920 930 950 960 970 990 9700 2800 2891 2710 2720	0.00							0.00
Exces (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Transfers In: From General Fund From Capital Projects Funds Interfund From Capital Projects Funds Interfund From Internates Funds From Internates Funds Total Transfers In Total Transfers In Total Transfers In To General Fund To General Funds To General Funds To Capital Projects Funds Interfund To Permanent Funds To Latter Service Funds Total Transfers Out Total Transfers Out Mugustnents to Fund Balance Ending Fund Balance Inding Fund Balance Committed Fund Balance	Number 3740 3610 3620 3630 3650 3660 3670 3690 3600 3600 910 920 930 950 960 970 970 970 2800 2891 2710 2720 2730	0.00							0.00
Exces (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Internal Service Funds Total Transfers In Total Transfers In Total Transfers In Total Transfers In To Capital Projects Funds Interfund To Capital Projects Funds To Capital Projects Funds Interfund To Capital Projects Funds Interfund To Dermanent Funds To Capital Projects Funds To Interprise Funds To Interprise Funds To Interfund To Interprise Funds To Interprise Funds To Interprise Funds To Interprise Funds Total Transfers Out Total Transfers Out Total Transfers Out Total Transfers Out Total Service Funds Total Transfers Out Total Service Funds Total Transfers Out Total Service Fund Balance Endma Fund Balance Restrictel Fund Balance	Number 3740 3610 3620 3630 3650 3660 3670 3690 3600 910 920 930 950 960 970 990 9700 2800 2891 2710 2720	0.00							0.00
Exces (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Transfers In: From General Fund From Capital Projects Funds Interfund From Capital Projects Funds Interfund From Internates Funds From Internates Funds Total Transfers In Total Transfers In Total Transfers In To General Fund To General Funds To General Funds To Capital Projects Funds Interfund To Permanent Funds To Latter Service Funds Total Transfers Out Total Transfers Out Mugustnents to Fund Balance Ending Fund Balance Inding Fund Balance Committed Fund Balance	Number 3740 3610 3620 3630 3650 3660 3670 3690 3600 3600 910 920 930 950 960 970 970 970 2800 2891 2710 2720 2730	0.00							0.00

Total Fund Balances, June 30, 2022

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
eral:	Number	210	220	230	240	250	290	299	
liscellaneous Federal Direct liscellaneous Federal Through State	3199 3299		56,108.50						56,108.
e:									
O&DS Withheld for SBE/COBI Bonds	3322 3326								0.
SBE/COBI Bond Interest Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3326 3341		217,000.00						0. 217,000.
Dther Miscellaneous State Revenues	3399		211,000.00						0.
Total State Sources	3300	0.00	217,000.00	0.00	0.00	0.00	0.00	0.00	217,000.
cal:	3412								0.
District Debt Service Taxes County Local Sales Tax	3412 3418								0.
School District Local Sales Tax	3419								0.
Fax Redemptions	3421								0.
Payment in Lieu of Taxes	3422								0.
ixcess Fees	3423								0.
interest on Investments	3431		1,144.56						1,144.
iain on Sale of Investments vet Increase (Decrease) in Fair Value of Investments	3432 3433								0.
Bifts, Grants and Bequests	3433								0.
The Miscellaneous Local Sources	3495								0.
mpact Fees	3496								0.
Refunds of Prior Year's Expenditures	3497								0.
Total Local Sources	3400	0.00	1,144.56	0.00	0.00	0.00	0.00	0.00	1,144
tal Revenues EXPENDITURES	3000	0.00	274,253.06	0.00	0.00	0.00	0.00	0.00	274,253
bt Service (Function 9200)									
Redemption of Principal	710		198,333.33						198,333
interest Dues and Fees	720		64,412.08 825.00						64,412.
Dues and Fees Other Debt Service	730 791		825.00						825.
tal Expenditures		0.00	263,570.41	0.00	0.00	0.00	0.00	0.00	263,570
cess (Deficiency) of Revenues Over Expenditures		0.00	10,682.65	0.00	0.00	0.00	0.00	0.00	10,682.
OTHER FINANCING SOURCES (USES)	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
and CHANGES IN FUND BALANCE	Number	210	220	230	240	250	290	299	10alls
uance of Bonds	3710								0.
mium on Sale of Bonds	3791								0
Discount on Sale of Bonds (Function 9299)	891 3750								0
needs of Lease-Purchase Agreements	3750 3793								0
emium on Lease-Purchase Agreements Discount on Lease-Purchase Agreements (Function 9299)	893								0
ans	3720								0
oceeds of Forward Supply Contract	3760								0.
ce Value of Refunding Bonds	3715								0.
emium on Refunding Bonds	3792								0.
Discount on Refunding Bonds (Function 9299)	892 761								0.
Payments to Refunded Bonds Escrow Agent (Function 9299) funding Lease-Purchase Agreements	3755								0.
emium on Refunding Lease-Purchase Agreements	3794								0.
Discount on Refunding Lease-Purchase Agmnts (Function 9299)	894								0.
Payments to Refunded Lease-Purchase Escrow Agent (Function 9299)	762								0
ansfers In:	3610								0
From General Fund From Capital Projects Funds	3610 3630								0
rom Capital Projects Funds from Special Revenue Funds	3630								0
nterfund	3650								0
From Permanent Funds	3660				-				0.
rom Internal Service Funds	3670								0.
From Enterprise Funds	3690								0
otal Transfers In msfers Out: (Function 9700)	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
Fo General Fund	910								0
o Capital Projects Funds	930								0
o Special Revenue Funds	940								0
sterfund	950								0
o Permanent Funds o Internal Service Funds	960 970								0
o Internal Service Funds	970								0
otal Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
al Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
Change in Fund Balances		0.00	10,682.65	0.00	0.00	0.00	0.00	0.00	10,682
d Balance, July 1, 2021	2800		127,820.87						127,820
ustments to Fund Balances ling Fund Balance:	2891								0
ling Fund Balance: lonspendable Fund Balance	2710								0
Restricted Fund Balance	2710		138,503.52						138,503
ommitted Fund Balance	2720		100,000.02						158,505
ssigned Fund Balance	2740								0

Index			0.00 0.00 104,122.38 751.97 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0
Image Image <th< td=""><td></td><td></td><td>0.00 104,122.38 751.97 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.275,517.00 0.</td></th<>			0.00 104,122.38 751.97 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.275,517.00 0.
Norm CADS prime CADS prime<			104,122.38 751.97 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0
Instruct Substruct S			751.97 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 275.517.00 0.00 0.00 1.273.612.06 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00
Instruction3333Image: state of the s			751.97 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 275.517.00 0.00 0.00 1.273.612.06 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00
Sach Danblands (23200)(06.4.F.S)34110411			0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Starthough Lange1330ImageImag			0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Phickaano capacitor3399			0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Laxoan First Program3392Incide </td <td></td> <td></td> <td>0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0</td>			0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
SMAR Shok Shall Canty Asistance Program3395ICINC <td></td> <td></td> <td>0.00 0.00 275,517.00 00 380,391.35 1,273,612.06 0.00 0.00 0.00 0.00 0.00 0.00 0.00</td>			0.00 0.00 275,517.00 00 380,391.35 1,273,612.06 0.00 0.00 0.00 0.00 0.00 0.00 0.00
Class Radkain Capital Outly FundingSingImage of the state of t			0.00 275,517.00 00 380,391.35 1,273,612.06 0.00 0.00 0.00 0.00 0.00 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000
Later School Capital Quality Panding3397Second<			275,517.00 0.00 380,391.35 1,273,612.06 0.00 0.00 0.00 0.00 0.00 0.00 0.00
Oher Misellanous State Revenue1339Image of the state of the st			0.00 0 380,391,35 1,273,612,06 0.00 0.
Total State Sources33000.000.000.00275,51.000.00104,87.4350.000.00Locit			0 380,391,35 1,273,612.06 0,00 0,
Index Index <th< td=""><td></td><td></td><td>1,273,612.06 0.00 0.00 0.00 0.00 0.00 0.00 0.2,122.32 0.00 0.00 0.00</td></th<>			1,273,612.06 0.00 0.00 0.00 0.00 0.00 0.00 0.2,122.32 0.00 0.00 0.00
District Lead Lapital Improvement Tax3413Media<	321	1.70	0.00 0.00 0.00 0.00 0.00 2,122.32 0.00 0.00
Control Construct And Series	321	1.70	0.00 0.00 0.00 0.00 0.00 2,122.32 0.00 0.00
Scho District Lead Sales Tax34193419and <th< td=""><td>321</td><td>1.70</td><td>0.00 0.00 0.00 2,122.32 0.00 0.00</td></th<>	321	1.70	0.00 0.00 0.00 2,122.32 0.00 0.00
Tax Redenptions3421Mathematical Marked Marked Ma	321	1.70	0.00 0.00 2,122.32 0.00 0.00
Payment in Lieu of Taxes3422Seed <td>321</td> <td>1.70</td> <td>0.00 0.00 2,122.32 0.00 0.00</td>	321	1.70	0.00 0.00 2,122.32 0.00 0.00
Excess Fees34394239423942394239423942394349443	321	1.70	0.00 2,122.32 0.00 0.00
Interest on Investments3431Interest on Investments3432Interest on InvestmentsInterest on Interest on Interest on Interes	321	1.70	2,122.32 0.00 0.00
Gain on Sale of Investments 3432 Image: Concesse of Investments 3433 Image: Concesse of Investments 3433 Image: Concesse of Investments Image: Concesse of Investm	321		0.00
Net Increase (Decrease) in Fair Value of Investments 3433 Image: Constraint of Investments 3433 Image: Constraint of Investments Image: Co			0.00
Gifts, Grants and Bequests 3440 Image: Constraint of the symptotic constraint of the symptot constraint of the symptotic constraint of the sy			
Other Miscellaneous Lecal Sources 3495 Image: Constraint of the			
Impact Fees 3496			
			0.00
Refunds of Prior Year's Expenditures 3497			0.00
			0.00
Tata Lead Sources 3400 0.00 0.00 0.00 0.00 1,273,612.06 0.00			
Total Revenues 3000 0.00 0.00 275,517.00 0.00 166,674.97 1,273,612.06 0.00 EXPENDITURES	.00 321	1.70 0.0	1,656,125.73
Capital Outlay: (Function 740)			
Library Books 610			0.00
Audiovisual Materials 620 620 620 620 620 620 620 620 620 620			0.00
Buildings and Fixed Equipment 630			0.00
Immigration Optimization Optimization </td <td>31,339</td> <td>0.00</td> <td>31,339.00</td>	31,339	0.00	31,339.00
Motrix Hulles (Including Blass) 640	31,337	7.00	0.00
Moor venues (including looses) Out O			0.00
Land 600 <td>18,479</td> <td>0.00</td> <td>19,929.00</td>	18,479	0.00	19,929.00
	18,479		497,109.90
	10,990	0.00	
Computer Software 690			0.00
Charter School Local Capital Improvement 793			0.00
Charter School Capital Outlay Sales Tax 795 Debt Service: (Function 9200) Image: Comparison of the service o			0.00
Redemption of Principal 710			0.00
Interest 720			0.00
Interest 720 119.53 Dues and Fees 730 119.53			119.53
Dues and rees 730 119,53 Other Debt Service 791 119,53			0.00
	.00 60.808	8.00 0.0	
Total Expenditures 0.00 <td></td> <td></td> <td></td>			

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

ESE 348

Exhibit K-7 FDOE Page 17 Funds 300

DISTRICT SCHOOL BOARD OF MADISON COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND For the Fiscal Year Ended June 30, 2022	CHANGES IN FUND BA		S FUNDS (Continued)									Exhibit K-7 FDOE Page 18 Funds 300
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	Capital Outlay Bond Issues (COBI)	Special Act Bonds	Sections 1011.14 and 1011.15, F.S., Loans	Public Education Capital Outlay (PECO)	District Bonds	Capital Outlay and Debt Service Program (CO&DS)	Nonvoted Capital Improvement Section 1011.71(2), F.S.	Voted Capital Improvement Fund	Other Capital Projects	ARRA Economic Stimulus Capital Projects	Totals
and CHANGES IN FUND BALANCE	Number	310	320	330	340	350	360	370	380	390	399	
Issuance of Bonds	3710											0.00
Premium on Sale of Bonds	3791											0.00
Discount on Sale of Bonds (Function 9299)	891											0.00
Proceeds of Lease-Purchase Agreements	3750											0.00
Premium on Lease-Purchase Agreements	3793											0.00
Discount on Lease-Purchase Agreements (Function 9299)	893											0.00
Loans	3720											0.00
Sale of Capital Assets	3730											0.00
Loss Recoveries	3740											0.00
Proceeds of Forward Supply Contract	3760											0.00
Proceeds from Special Facility Construction Account	3770											0.00
Transfers In:												
From General Fund	3610											0.00
From Debt Service Funds	3620											0.00
From Special Revenue Funds	3640											0.00
Interfund	3650											0.00
From Permanent Funds	3660											0.00
From Internal Service Funds	3670											0.00
From Enterprise Funds	3690											0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.	00 0.0	00 00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)												
To General Fund	910				(276,217.00))		(380,773.	(5)			(656,990.65)
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	(276,217.00)) 0.	0.0	(380,773.	55) 0.00	0.00	0.00	(656,990.65)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	(276,217.00)) 0.	0.0	(380,773.	55) 0.00	0.00	0.00	(656,990.65)
Net Change in Fund Balances		0.00	0.00	0.00	(700.00)) 0.	00 106,555.4	405,268.	0.00	(60,486.30) 0.00	450,637.65
Fund Balance, July 1, 2021	2800		94.88		41,151.62		515,309.1	19 879,029.	0	92,999.35		1,528,584.94
Adjustments to Fund Balances	2891											0.00
Ending Fund Balance:												
Nonspendable Fund Balance	2710											0.00
Restricted Fund Balance	2720		94.88		40,451.62		621,864.6	53 1,284,298.4	41	32,513.05		1,979,222.59
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	94.88	0.00	40,451.62	0.	621,864.6	53 1,284,298.4	0.00	32,513.05	0.00	1,979,222.59

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

									Fund 000
REVENUES	Account Number								
ederal Direct	3100								
Vederal Through State and Local	3200								
			_						
State Sources	3300								
Local Sources	3400		_						
Total Revenues	3000	0.00	200	300	400	500	600	700	
EXPENDITURES	Account	100	Employee	Purchased	Energy	Materials	Capital	/00	Totals
	Number	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
									0.00
Facilities Acquisition and Construction	7410					+			
Fiscal Services	7500								0.00
Central Services	7700					+		<u> </u>	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
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
OTHER FINANCING SOURCES (USES)									
LOUANCES DU FUND DALANCES	Account								
and CHANGES IN FUND BALANCES	Number		-						
Sale of Capital Assets	Number 3730		-						
Sale of Capital Assets Loss Recoveries	Number		-						
Sale of Capital Assets Loss Recoveries Transfers In:	Number 3730 3740		-						
Sale of Capital Assets Loss Recoveries Transfers In: From General Fund	Number 3730 3740 3610		-						
Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds	Number 3730 3740 3610 3620								
Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Deb Service Funds From Capital Projects Funds	Number 3730 3740 3610 3620 3630								
Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds	Number 3730 3740 3610 3620								
Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Deb Service Funds From Capital Projects Funds	Number 3730 3740 3610 3620 3630								
Sale of Capital Assets Loss Recoveries <i>Transfers In:</i> From General Fund From Debt Service Funds From Capital Projects Funds From Special Revenue Funds	Number 3730 3740 3610 3620 3630 3640								
Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Special Revenue Funds From Special Revenue Funds From Internal Service Funds From Enterprise Funds Total Transfers In	Number 3730 3740 3610 3620 3630 3640 3670	0.00							
Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Deb Service Funds From Special Revenue Funds From Internal Service Funds From Internal Service Funds Trom Enterprise Funds Total Transfers In Transfers Out: (Function 9700)	Number 3730 3740 3610 3620 3630 3640 3640 3670 3690 3600	0.00							
Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Special Revenue Funds From Special Revenue Funds From Internal Service Funds From Enterprise Funds Total Transfers In	Number 3730 3740 3610 3620 3630 3640 3670 3690	0.00							
Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Deb Service Funds From Special Revenue Funds From Internal Service Funds From Internal Service Funds Trom Enterprise Funds Total Transfers In Transfers Out: (Function 9700)	Number 3730 3740 3610 3620 3630 3640 3640 3670 3690 3600	0.00							
Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Daby Service Funds From Special Revenue Funds From Internal Service Funds From Internal Service Funds Total Transfers In Transfers In: Transfers In: Transfers In: Transfers In: Transfers In: Transfers In: Transfers In: Transfers In: Transfers In: Transfers In: To General Fund	Number 3730 3740 3610 3620 3630 3640 3670 3690 3600 910	0.00							
Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds From Special Revenue Funds From Internal Service Funds Trom Interprise Funds Total Transfers In Transfers Out: (Function 9700) To General Fund To Debt Service Funds	Number 3730 3740 3610 3620 3630 3640 3670 3690 3600 910 920	0.00							
Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Special Revenue Funds From Special Revenue Funds From Internal Service Funds Transfers In Transfers In Transfers In Transfers In To Capital Projects Funds To Capital Projects Funds To Special Revenue Funds	Number 3730 3740 3610 3620 3630 3640 3670 3690 3690 3690 910 920 930	0.00							
Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Special Revenue Funds From Internal Service Funds From Internal Service Funds Transfers In Transfers In Transfers In To Capital Projects Funds To Capital Projects Funds To Capital Revenue Funds To Special Revenue Funds To Internal Service Funds	Number 3730 3740 3610 3620 3630 3640 3660 3660 910 920 930 940 970	0.00							
Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Dept Service Funds From Internal Service Funds From Internal Service Funds Transfers In Transfers In Transfers In To General Fund To General Fund To Debt Service Funds To Apital Revenue Funds To Apital Revenue Funds To Special Revenue Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds	Number 3730 3740 3610 3620 3630 3640 3640 3660 3690 3600 910 920 920 930 940 970								
Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debit Service Funds From Depital Projects Funds From Internal Service Funds From Internal Service Funds Tron Internal Service Funds Total Transfers In Transfers In Transfers In To General Fund To Debt Service Funds To General Fund To Debt Service Funds To Special Revenue Funds To Special Revenue Funds To Internal Service Funds	Number 3730 3740 3610 3620 3630 3640 3660 3660 910 920 930 940 970	0.00							
Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Capital Projects Funds From Special Revenue Funds From Internal Service Funds From Internal Service Funds Total Transfers In Transfers In: Transfers In: Transfers In: Transfers In: To General Fund To Debt Service Funds To Capital Projects Funds To Special Revenue Funds To Special Revenue Funds To Internal Service Funds	Number 3730 3740 3610 3620 3630 3640 3640 3660 3690 3600 910 920 920 930 940 970	0.00							
Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Special Revenue Funds From Special Revenue Funds From Internal Service Funds Trom 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 Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance	Number 3730 3740 3610 3620 3630 3640 3670 3660 3660 910 920 930 930 940 970 970 9700 9700	0.00							
Sale of Capital Assets Loss Recoveries Transfers In: From Debt Service Funds From Debt Service Funds From Special Revenue Funds From Internal Service Funds Trom Enterprise Funds Trom Enterprise Funds Total 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 Enterprise Funds To Enterprise Funds To Internal Service Sunds To Internal Service Sunds Service Sunds Servic	Number 3730 3740 3610 3620 3630 3640 3640 3660 3660 3660 910 920 930 930 940 970 990 970 970 970 970 970 970 970 97	0.00							
Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Debt Service Funds From Internal Service Funds From Internal Service Funds Transfers In Transfers In Transfers In To General Fund To Debt Service Funds To General Fund To Debt Service Funds To Aprical Revenue Funds To Aprical Revenue Funds To Internal Service Funds To Internal Ser	Number 3730 3740 3610 3620 3630 3640 3670 3660 3660 910 920 930 930 940 970 970 9700 9700	0.00							
Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Deptial Projects Funds From Internal Service Funds From Internal Service Funds Tron Internal Service Funds Total Transfers In Transfers In Transfers In Transfers In To General Fund To Debt Service Funds 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 To Interna Service Funds Total Transfers Out Total Other Financing Sources (Uses) Vet Change in Fund Balance Fund Balance, July 1, 2021 Adjustments to Fund Balance Ending Fund Balance:	Number 3730 3730 3740 3610 3620 3630 3640 3670 3690 3690 910 920 930 940 970 970 990 9700 2800 2891	0.00							
Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Special Projects Funds From Special Revenue Funds From Internal Service Funds Total Transfers In Transfers Out: (Function 9700) To General Fund To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Special Revenue Funds To Special Revenue Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Interprise Funds To Interprise Funds Total Transfers Out Utal Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance: Konspendable Fund Balance	Number 3730 3740 3740 3610 3620 3630 3630 3640 3670 3690 3600 910 920 920 930 940 970 970 990 9700 970 2800 2891	0.00							
Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Special Revenue Funds From Special Revenue Funds From Internal Service Funds 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 Enterprise Funds To Internal Service Funds To Enterprise Funds To Enterprise Funds Total Transfers Out Ford Other Financing Sources (Uses) Vet Change in Fund Balance Ending Fund Balance Ending Fund Balance Restricted Fund Balance Restricted Fund Balance	Number 3730 3740 3740 3610 3620 3630 3640 3670 3660 3660 910 920 930 910 920 930 940 970 970 990 9700 970 970 2800 2891 2710 2710	0.00							
Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Deb Service Funds From Special Revenue Funds From Internal Service Funds From Internal Service Funds Transfers Out: (Function 9700) To General Fund To General Fund To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Special Revenue Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds To Internal Service Kunds To Internal Service Funds To Enterprise Funds To Enterprise Funds To Enterprise Funds To Enterprise Funds Total Transfers Out Fotal Other Financing Sources (Uses) Net Change in Fund Balance Ending Fund Balance Ending Fund Balance Restricted Fund Balance Committed Fund Balance	Number 3730 3740 3740 3610 3620 3650 3660 3660 3660 3660 910 920 930 940 970 990 970 990 970 990 2710 2891 2710 2720	0.00							
Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Special Revenue Funds From Special Revenue Funds From Internal Service Funds 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 Enterprise Funds To Internal Service Funds To Enterprise Funds To Enterprise Funds Total Transfers Out Ford Other Financing Sources (Uses) Vet Change in Fund Balance Ending Fund Balance Ending Fund Balance Restricted Fund Balance Restricted Fund Balance	Number 3730 3740 3740 3610 3620 3630 3640 3670 3660 3660 910 920 930 910 920 930 940 970 970 990 9700 970 970 2800 2891 2710 2710	0.00							
Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Deb Service Funds From Special Revenue Funds From Internal Service Funds From Internal Service Funds Transfers Out: (Function 9700) To General Fund To General Fund To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Special Revenue Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds To Internal Service Kunds To Internal Service Funds To Enterprise Funds To Enterprise Funds To Enterprise Funds To Enterprise Funds Total Transfers Out Fotal Other Financing Sources (Uses) Net Change in Fund Balance Ending Fund Balance Ending Fund Balance Restricted Fund Balance Committed Fund Balance	Number 3730 3740 3740 3610 3620 3650 3660 3660 3660 3660 910 920 930 940 970 990 970 990 970 990 2710 2891 2710 2720	0.00							

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

Total Fund Balances, June 30, 2022

2700

0.00

DISTRICT SCHOOL BOARD OF MADISON COUNTY COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - ENTERPRISE FUNDS For the Fiscal Year Ended June 30, 2022

INCOME OR (LOSS)

OPERATING REVENUES

Account

Number

Self-Insurance - Consortium

911

						LAMOR IC-)	
						FDOE Page 20	
						Funds 900	
Self-Insurance - Consortium	Self-Insurance - Consortium	Self-Insurance - Consortium	ARRA - Consortium	Other Enterprise Programs	Other Enterprise Programs	Totals	
912	913	914	915	921	922	Totals	1
						0.00	
						0.00	
						0.00	
						0.00	

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)	720								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
	810	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Income (Loss) Before Operating Transfers TRANSFERS and		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CHANGES IN NET POSITION									
Transfers In:									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960		İ	İ		İ			0.00
To Internal Service Funds	970	t i i i i i i i i i i i i i i i i i i i	1	1					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	2100	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
Net Position, June 30, 2022	2780								0.00

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

For the Fiscal Year Ended June 30, 2022

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		/11	/12	/15	/14	/15	/31	//1	
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

Exhibit K-10 FDOE Page 21 **Funds 700**

DISTRICT SCHOOL BOARD OF MADISON 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	213,261.55	661,580.42	556,399.17	318,442.80
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		213,261.55	661,580.42	556,399.17	318,442.80
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		213,261.55			318,442.80
Total Net Position	2785	213,261.55			318,442.80

ESE 348

Exhibit K-11

DISTRICT SCHOOL BOARD OF MADISON COUNTY

SCHEDULE OF LONG-TERM LIABILITIES June 30, 2022

							Fulla 001
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
2315			0.00				
			0.00				
2322			0.00				
2323			0.00				
2324			0.00				
2326			0.00				
2320	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2330	867,001.00		867,001.00				
2341			0.00				
2342			0.00				
2343	991,666.67		991,666.67	198,333.33	198,333.33	64,412.08	53,450.84
2344			0.00				
2349			0.00				
2340	991,666.67	0.00	991,666.67	198,333.33	198,333.33	64,412.08	53,450.84
2350			0.00				
2360	1,074,354.00		1,074,354.00				
2365	5,932,111.00		5,932,111.00				
2370			0.00				
2380			0.00				
2390			0.00				
	8,865,132.67	0.00	8,865,132.67	198,333.33	198,333.33	64,412.08	53,450.84
	Number 2310 2315 2321 2322 2323 2324 2326 2320 2330 2341 2342 2343 2344 2340 2350 2360 2365 2370 2380	Account Number Total Balance [1] June 30, 2022 2310 2315 2321 2322 2322 2323 2324 2326 2320 0.00 2330 867,001.00 2341 2342 2343 991,666.67 2343 991,666.67 2340 991,666.67 2350 1.074,354.00 2365 5,932,111.00 2370 2380 2390 2390	Account Number Total Balance [1] June 30, 2022 Total Balance [1] June 30, 2022 2310 2315 2315 2321 2322 2322 2323 2323 2324 2326 2320 0.00 2330 867,001.00 2341 2342 2342 2343 2344 2344 2340 991,666.67 2340 991,666.67 2350 0.00 2350 0.00 2365 5,932,111.00 2370 2380 2390 0	Account Number Total Balance [1] June 30, 2022 Total Balance [1] June 30, 2022 Total 2310 0.00 2315 0.00 2316 0.00 2317 0.00 2321 0.00 2322 0.00 2323 0.00 2324 0.00 2325 0.00 2326 0.00 2330 867,001.00 2341 0.00 2341 0.00 2342 0.00 2343 991,666.67 2344 0.00 2345 0.00 2340 991,666.67 2350 0.00 2340 991,666.67 2350 0.00 2365 5,932,111.00 2360 1,074,354.00 2360 1,074,354.00 2360 0.00 2360 5,932,111.00 2370 0.00 2380 0.00	Account Number Total Balance [1] June 30, 2022 Total Palance [1] June 30, 2022 Total Debt Principal Payments 2021-22 2310 0.00 0.00 0.00 2315 0.00 0.00 0.00 2322 0.00 0.00 0.00 2323 0.00 0.00 0.00 2324 0.00 0.00 0.00 2325 0.00 0.00 0.00 2326 0.00 0.00 0.00 2320 0.00 0.00 0.00 2330 867,001.00 867,001.00 0.00 2341 0.00 0.00 0.00 2342 0.00 0.00 0.00 2343 991,666.67 0.00 198,333.33 2344 0.00 1.074,354.00 1.074,354.00 2350 0.00 991,666.67 198,333.33 2350 0.00 9.000 1.074,354.00 2360 1.074,354.00 1.074,354.00 1.074,354.00 2350<	Account June 30, 2022 Total Balance [1] June 30, 2022 Total June 30, 2022 Deb Principal Payments 2021-22 Deb Within One Year 2022-23 2310	Account Num Total Balance [1] June 30, 2022 Det Winto Ov Yar Det Minto Ov Yar Det Interce Payments 2021-22 2100 - - - 2022-33 2022-23 2021-22 2110 - - - - 2021-22 2022-31 2021-22 2110 - - - - - 2021-22<

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

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Exhibit K-12 FDOE Page 23 Fund 601

DISTRICT SCHOOL BOARD OF MADISON COUNTY SCHEDULE OF CATEGORICAL PROGRAMS REPORT OF EXPENDITURES AND AVAILABLE FUNDS Exhibit K-13 For the Fiscal Year Ended June 30, 2022 FDOE Page 24 CATEGORICAL PROGRAMS Grant Expenditures Flexibility [1] Unexpended Unexpended Returned Revenues Number June 30, 2022 (Revenue Number) [Footnote] June 30, 2021 To FDOE 2021-22 2021-22 2021-22 2,167,754.00 2,167,754.00 0.00 Class Size Reduction Operating Funds (3355) 94740 Excellent Teaching Program (3363) 90570 0.00 Florida Digital Classrooms (FEFP Earmark) 98250 100,582.00 100,582.00 0.00 Florida School Recognition Funds (3361) 92040 0.00 Instructional Materials (FEFP Earmark) [2] 91,884,94 170,041.00 162.836.54 99.089.40 90880 7,659.30 Library Media (FEFP Earmark) [2] 90881 13,791.90 9,635.00 15,767.60 75,989.93 Mental Health Assistance (FEFP Earmark) 90280 191,912.00 177,321.22 90,580.71 Preschool Projects (3372) 97950 0.00 203,388.00 237,709.68 Evidence-Based Reading Instruction (FEFP Earmark) [3] 90800 34,321.68 0.00 90803 373,840.00 373,840.00 0.00 Safe Schools (FEFP Earmark) [4] Student Transportation (FEFP Earmark) 90830 540,214.00 540,214.00 0.00 Supplemental Academic Instruction (FEFP Earmark) [3] 91280 632,731.00 632,731.00 0.00 Teachers Classroom Supply Assistance (FEFP Earmark) 97580 45,423.00 45,423.00 0.00 90,361.88 90,361.88 Voluntary Prekindergarten - School Year Program (3371) 96440 0.00

0.00

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

96441

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

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

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

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Voluntary Prekindergarten - Summer Program (3371)

DISTRICT SCHOOL BOARD OF MADISON COUNTY SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES

For the Fiscal Year Ended June 30, 2022

Tor the Fiscal Fear Ended Jule 30, 2022						TDOL Tage 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:	<u>_</u>					
Public Utility Services Other than Energy - All Functions	380	94,746.58				94,746.58
Public Utility Services Other than Energy - Functions 7900 & 8100	380	94,746.58				94,746.58
Natural Gas - All Functions	411	16,329.87				16,329.87
Natural Gas - <i>Functions 7900 & 8100</i>	411	16,329.87				16,329.87
Bottled Gas - All Functions	421	9,558.24				9,558.24
Bottled Gas - <i>Functions 7900 & 8100</i>	421	9,558.24				9,558.24
Electricity - All Functions	430	555,520.76				555,520.76
Electricity - <i>Functions</i> 7900 & 8100	430	555,520.76				555,520.76
Heating Oil - All Functions	440					0.00
Heating Oil - Functions 7900 & 8100	440					0.00
Gasoline - All Functions	450	28,142.92	3,606.79	2,149.31		33,899.02
Gasoline - <i>Functions 7900 & 8100</i>	450	5,829.56				5,829.56
Diesel Fuel - All Functions	460	165,984.57				165,984.57
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		681,985.01	0.00	0.00	0.00	681,985.01
Total - All Functions		870,282.94	3,606.79	2,149.31	0.00	876,039.04
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION: (Function 7800 only)						
Compressed Natural Gas	412					0.00
Liquefied Petroleum Gas	422					0.00
Gasoline	450	22,313.36		2,149.31		24,462.67
Diesel Fuel	460	165,984.57				165,984.57
Oil and Grease	540					0.00
Total		188,297.93		2,149.31	0.00	190,447.24

		General Fund	Special Revenue Other Federal Programs	Special Revenue - Federal Education Stablilization Fund	Capital Projects Funds	
	Subobject	100	420	440	3XX	Total
EXPENDITURES FOR SCHOOL BUSES						
AND SCHOOL BUS REPLACEMENTS:						
Buses	651			335,241.00		335,241.00

Exhibit K-14 FDOE Page 25

DISTRICT SCHOOL BOARD OF MADISON 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 Stablilization Fund 440	Capital Projects Funds 3XX	Total
Noncapitalized Expenditures:						
Technology-Related Professional and Technical Services	319	4,110.00				4,110.00
Technology-Related Repairs and Maintenance	359					0.00
Technology-Related Rentals	369	86,011.04	8,822.00	259,708.74		354,541.78
Telephone and Other Data Communication Services	379					0.00
Other Technology-Related Purchased Services	399					0.00
Technology-Related Materials and Supplies	5X9	140.14	3,611.25			3,751.39
Technology-Related Library Books	619					0.00
Noncapitalized Computer Hardware	644					0.00
Technology-Related Noncapitalized Fixtures and Equipment	649	4,971.21			31,339.00	36,310.21
Noncapitalized Software	692		309.96			309.96
Miscellaneous Technology-Related	799					0.00
Total		95,232.39	12,743.21	259,708.74	31,339.00	399,023.34

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	1,279.23	55,025.92	519,475.66		575,780.81
Technology-Related Capitalized Fixtures and Equipment	648	1,356.33	14,168.86			15,525.19
Capitalized Software	691					0.00
Total		2,635.56	69,194.78	519,475.66	0.00	591,306.00

* 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.

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Exhibit K-14 FDOE Page 26

DISTRICT SCHOOL BOARD OF MADISON COUNTY SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES

For the Fiscal Year Ended June 30, 2022						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

Exhibit K-14

		Special Revenue Food Services
	Subobject	410
FOOD SERVICE SUPPLIES SUBOBJECT		
Supplies	510	59,164.94
Food	570	503,666.75
Donated Foods	580	108,403.96

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
TEACHER SALARIES					
Basic Programs 101, 102 and 103 (Function 5100)	120	2,677,870.08	617,710.59	149,251.22	3,444,831.89
Basic Programs 101, 102 and 103 (Function 5100)	140				0.00
Basic Programs 101, 102 and 103 (Function 5100)	750	9,590.36	3,327.05		12,917.41
Total Basic Program Salaries		2,687,460.44	621,037.64	149,251.22	3,457,749.30
Other Programs 130 (ESOL) (Function 5100)	120	23,953.84	5,525.49	2,597.78	32,077.11
Other Programs 130 (ESOL) (Function 5100)	140				0.00
Other Programs 130 (ESOL) (Function 5100)	750	85.79	29.76		115.55
Total Other Program Salaries		24,039.63	5,555.25	2,597.78	32,192.66
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	850,775.49			850,775.49
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140				0.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750	148.40			148.40
Total ESE Program Salaries		850,923.89	0.00	0.00	850,923.89
Career Program 300 (Function 5300)	120	223,353.79	39,244.15		262,597.94
Career Program 300 (Function 5300)	140				0.00
Career Program 300 (Function 5300)	750	148.40			148.40
Total Career Program Salaries		223,502.19	39,244.15	0.00	262,746.34
TOTAL		3,785,926.15	665,837.04	151,849.00	4,603,612.19

TEXTBOOKS (used for classroom instruction)	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
Textbooks (Function 5000)	520	90,659.38	38,856.85	590,923.85	720,440.08

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	3,518,397.48	490,512.30	693,165.57	4,702,075.35
Total Direct Costs - Programs 111, 112, 113, 254 and 255 (Function 5000)	100 through 700	1,752,735.24	280,154.60	42,918.93	2,075,808.77
Student Support Services - Programs 111, 112, 113, 254 and 255 (Function 6100)	100 through 700	115,255.61	51,097.97	77,146.86	243,500.44
Instruction Staff Support Services - Programs 111, 112, 113, 254 and 255 (Functions 6200 through 6500)	100 through 700	180,937.14	122,023.79	112,448.91	415,409.84
Student Transportation Support Services - Programs 111, 112, 113, 254 and 255 (Function 7800)	100 through 700	267,827.95	460.92	76,294.92	344,583.79

CATEGORICAL FLEXIBLE SPENDING AND OTHER DATA COLLEC For the Fiscal Year Ended June 30, 2022				1		Exhibit K-14 FDOE Page 28	
CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES	Account Number	Student Transportation	Evidence-Based Reading Instruction	Instructional Materials & Library Media	Supplemental Academic Instruction	Subtotals	
Instruction:	5100						
Basic Exceptional	5100 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	
. School Safety:						0.00	
otal 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	
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	
Fotal 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 & Capital Outlay Sales Tax (Subobjects 793 & 795)	Amount Withheld for Administration	Payments and Services on Behalf of Charter Schools	Total Amount
Expenditures:	100	4 022 210 00	275 547 00		100,100,20		4 407 066
General Fund Special Revenue Funds - Food Services	100 410	4,023,319.00	275,547.00		109,100.29		4,407,966
Special Revenue Funds - Food Services Special Revenue Funds - Other Federal Programs	410					5,976.10	0 5,976
Special Revenue Funds - Other Federal Frograms Special Revenue Funds - Federal Education Stabilization Fund	420		1,390,254.01			125.62	1,390,379
Capital Projects Funds	3XX		1,390,234.01			694.47	1,390,379
Fotal Charter School Distributions		4,023,319.00	1,665,801.01	0.00	109,100.29		5,805,016
LIFELONG LEARNING							
(Lifelong Learning expenditures are used in federal reporting) Expenditures:	Account Number	Amount					
General Fund	5900						
Special Revenue Funds - Other Federal Programs	5900						
Special Revenue Funds - Federal Education Stabilization Fund	5900						
Fotal	5900	0.00					
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:			103,522.67	103,522.67		J	
Expenditure Program or Activity:							
Exceptional Student Education School Nurses and Health Care Services					4		
Occupational Therapy, Physical Therapy and Other Therapy Services				103,522.67	1		
ESE Professional and Technical Services				105,522.67	1		
ESE Professional and Technical Services Gifted Student Education					1		
Gitted Student Education Staff Training and Curriculum Development					1		
Staff Training and Curriculum Development Medicaid Administration and Billing Services					1		
Student Services					1		
Consultants					1		
Other					1		
				103,522.67	1		
Contraction Contraction Contraction	E I	1		105,522.67	1		
GENERAL FUND BALANCE SHEET INFORMATION (This information is used in state reporting)	Fund Number	Amount					
Balance Sheet Amount, June 30, 2022							

Total Assets and Deferred Outflows of Resources

Total Liabilities and Deferred Inflows of Resources

100

100

3,907,070.11 204,472.45

For the Fiscal Year Ended June 30, 2022					-				pplemental Schedule - Fund 100
VOLUNTARY PREKINDERGARTEN PROGRAM [1]		100	200	300	400	500	600	700	
GENERAL FUND EXPENDITURES	Account Number	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	Totals
Current:		Salaries	Benefits	Services	Services	and Supplies	Gullay	Other	Totais
Prekindergarten	5500	174,922.81	59,345.81						234,268.62
Student Support Services	6100	171,722.01	57,510101						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		174,922.81	59,345.81	0.00	0.00	0.00	0.00	0.00	234,268.62

DISTRICT SCHOOL BOARD OF MADISON COUNTY VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM For the Fiscal Year Ended June 30, 2022

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

DISTRICT SCHOOL BOARD OF MADISON COUNTY

Exhibit K-18 FDOE Page 32

Schedule 5 SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Fiscal Year Ended June 30, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Pass-Through Entity Identifying Number	Total Expenditures
Clustered			
Child Nutrition Cluster			
United States Department of Agriculture			
Florida Department of Agriculture and Consumer Services			
School Breakfast Program	10.553	22002	\$ 247,816.90
National School Lunch Program	10.555	22001, 22003	981,734.43
Summer Food Service Program for Children	10.559	22006, 22007	16,526.43
Total Child Nutrition Cluster			1,246,077.76
Special Education Cluster			
United States Department of Education			
Florida Department of Education			
Special Education – Grants to States	84.027	263	721,951.26
Special Eduation – Preschool Grants	84.173	267	57,479.34
Total Special Education Cluster			779,430.60
Not Clustered			
United States Department of Agriculture			
Florida Department of Health			
Fresh Fruit and Vegetable Program	10.582	22004	60,781.77
Total United States Department of Agriculture			60,781.77
United States Department of Education			
Florida Department of Education			
Title I Grants to Local Educational Agencies	84.010	212	1,533,091.60
Migrant Education - State Grant Program	84.011	217	37,804.17
Career and Technical Education – Basic Grants to States	84.048	161	6,802.94
Education for Homeless Children and Youth	84.196	127	39,440.52
Rural Education	84.358	110	70,236.57
Supporting Effective Instruction State Grants	84.367	224	90,627.76
Student Support and Academic Enrichment Program	84.424	241	110,991.12
Education Stabilization Fund:	84.425		
Governor's Emergency Education Relief Fund	COVID-19, 84.425C	123	99,678.94
Elementary and Secondary School Emergency Relief Fund	COVID-19, 84.425D	124	3,967,064.50
American Rescue Plan Elementary and Secondary School Emergency Relief Fund	COVID-19, 84.425U	121	2,047,383.19
Total Education Stabilization Fund			6,114,126.63
Total United States Department of Education			8,003,121.31
Total Expenditures of Federal Awards			10,089,411.44

The notes below are an integral part of this schedule.

Notes:

(1) <u>Basis of Presentation</u>. The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the Federal award activity of the Madison County District School Board under programs of the Federal Government for the fiscal year ended June 30, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations in the District, it is not intended to and does not present the financial position or changes in net position.

(2) <u>Summary of Significant Accounting Policies</u>. Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

(3) Indirect Cost Rate. The District has not elected to use the 10 percent de minimus cost rate allowed under the Uniform Guidance

(4) <u>Noncash Assistance - National School Lunch Program</u>. Includes \$146,578.18 of donated food received during the fiscal year. Donated foods are valued at fair value as determined at the time of the donation.