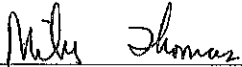


**FLORIDA DEPARTMENT OF EDUCATION
 REPORT OF FINANCIAL DATA TO THE
 COMMISSIONER OF EDUCATION (ESE 348)
 DISTRICT SCHOOL BOARD OF DIXIE COUNTY
 For the Fiscal Year Ended June 30, 2019**

Return completed form to: Florida Department of Education Office of Funding and Financial Reporting 325 West Gaines Street, Room 814 Tallahassee, Florida 32399-0400
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The Report of Financial Data to the Commissioner of Education (ESE 348) for the fiscal year ended June 30, 2019, was submitted in accordance with rule 6A-1.0071, Florida Administrative Code (section 1001.51(12)(b), Florida Statutes). This report was approved by the school board on September 10, 2019.



Signature of District School Superintendent

9/10/19

Signature Date

DISTRICT SCHOOL BOARD OF DIXIE COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - GENERAL FUND
 For the Fiscal Year Ended June 30, 2019

Exhibit K-1
 FDOE Page 1
 Fund 100

REVENUES	Account Number	
<i>Federal Direct:</i>		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	0.00
<i>Federal Through State and Local:</i>		
Medicaid	3202	115,546.67
National Forest Funds	3255	
Federal Through Local	3280	193,803.07
Miscellaneous Federal Through State	3299	24,224.32
Total Federal Through State and Local	3200	333,574.06
<i>State:</i>		
Florida Education Finance Program (FEFP)	3310	11,433,927.00
Workforce Development	3315	67,708.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	
Adults with Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	1,245.60
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	223,250.00
State Forest Funds	3342	
State License Tax	3343	6,421.63
District Discretionary Lottery Funds	3344	6,897.00
<i>Categorical Programs:</i>		
Class Size Reduction Operating Funds	3355	2,284,245.00
Florida School Recognition Funds	3361	50,289.00
Voluntary Prekindergarten Program	3371	209,465.55
Preschool Projects	3372	
<i>Other State:</i>		
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	134,616.71
Total State	3300	14,418,065.49
<i>Local:</i>		
District School Taxes	3411	2,540,740.48
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excise Fees	3423	
Tuition	3424	
Rent	3425	3,119.00
Interest on Investments	3431	1,996.97
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
<i>Student Fees:</i>		
Adult General Education Course Fees	3461	
Postsec. Career Cert-Appl Tech Diploma Course Fees	3462	2,026.96
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	
<i>Other Fees:</i>		
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	
Other Schools, Courses and Classes Fees	3479	
<i>Miscellaneous Local:</i>		
Bus Fees	3491	5,022.30
Transportation Services Rendered for School Activities	3492	
Salvage of Junk	3493	
Receipt of Federal Indirect Cost Rate	3494	138,403.83
Other Miscellaneous Local Sources	3495	276,876.88
Impact Fees	3496	
Refunds of Prior Year's Expenditures	3497	
Collections for Lost, Damaged and Sold Textbooks	3498	191.24
Receipt of Food Service Indirect Costs	3499	106,180.94
Total Local	3400	3,074,558.60
Total Revenues	3000	17,826,198.15

Account Number	EXPENDITURES										Totals	
	100	200	300	400	500	600	700	800	900	Other		
	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay						
Current:												
Instruction:												
6100	5,544,617.71	1,813,699.52	1,333,345.24	411.67	335,577.42	45,250.03				272,403.74		9,298,263.23
Student Support Services:												
6101	488,311.40	151,631.45	441.00		8,794.87	770.04						1,438,545.24
Instructional Media Services:												
6200												13,427.82
Instruction and Curriculum Development Services:												
6201	358,863.54	80,777.67	14,570.45		2,829.83	302.06						358,465.51
Instructional Staff Training Services:												
6400	311,291.67	61,641.06	91,588.79		107.89							365,281.12
Technology-Related Technology:												
6500	7,762.84	71,962.84	181,626.10	1,053.32	2,692.28							367,588.92
Basic:												
7100	140,244.19	85,724.04	89,511.89		68.33							297,076.41
General Administration:												
7200	154,171.92	81,777.27	2,839.22	2,839.22	4,376.11					11,813.00		317,588.92
School Administration:												
7300	714,133.83	249,983.92	240,179.84		6,413.67					5,509.91		978,965.58
Facilities Acquisition and Construction:												
7410	386,005.93	127,081.97	14,973.87		11,909.99					758.51		522,066.44
Fiscal Services:												
7500	13,933.09	559.20	350.00		448.25							15,995.54
Food Services:												
7700	927,865.14	1,638	9,291.54	670.27	4,324.41							14,397.90
Student Transportation Services:												
7800	256,346.89	152,844.12	45,893.27	130,493.22	86,741.66					12,637.80		1,152,444.90
Operation of Plant:												
7900	252,181.73	81,678.88	615,227.62	352,891.48	94,482.21	970.88				6,643.14		1,979,335.04
Maintenance of Plant:												
8100	119,719.92	29,373.05	12,333.20		2,691.79					2,481.49		171,922.95
Administrative Technology Services:												
8200												0.00
Community Services:												
Capital Outlay:												
9100												0.00
Facilities Acquisition and Construction:												
7420												28,700.91
Other Capital Outlay:												80,716.11
9300												0.00
Post Services: (Favorable 2/07)												0.00
Redemption of Principal:												0.00
710												0.00
720												0.00
Revenues:												
700	5,483,313.46	3,352,453.13	2,833,313.26	303,873.13	863,199.61	3,700.91				333,070.21		17,861,452.38
Total Expenditures:												17,861,452.38
Excess (Deficiency) of Revenues Over Expenditures:												0.00

DISTRICT SCHOOL BOARD OF DIXIE COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - GENERAL FUND (Continued)
 For the Fiscal Year Ended June 30, 2019

Exhibit K-1
 FDOE Page 3
 Fund 100

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	4,226.23
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	138,711.20
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	138,711.20
<i>Transfers Out: (Function 9700)</i>		
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		142,937.43
Net Change In Fund Balance		107,683.30
Fund Balance, July 1, 2018	2800	3,347,512.51
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	95,093.75
Restricted Fund Balance	2720	761,970.58
Committed Fund Balance	2730	
Assigned Fund Balance	2740	124,315.58
Unassigned Fund Balance	2750	2,473,815.90
Total Fund Balances, June 30, 2019	2700	3,455,195.81

DISTRICT SCHOOL BOARD OF DIXIE COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - SPECIAL REVENUE
FUNDS - FOOD SERVICES
For the Fiscal Year Ended June 30, 2019

Exhibit K-2
FDOE Page 4
Fund 410

REVENUES	Account Number	
<i>Federal :</i>		
Miscellaneous Federal Direct	3199	
<i>Federal Through State and Local:</i>		
School Lunch Reimbursement	3261	993,815.79
School Breakfast Reimbursement	3262	412,052.72
Afterschool Snack Reimbursement	3263	2,418.78
Child Care Food Program	3264	
USDA-Donated Commodities	3265	121,901.53
Cash in Lieu of Donated Foods	3266	
Summer Food Service Program	3267	26,244.11
Fresh Fruit and Vegetable Program	3268	
Other Food Services	3269	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	1,556,432.93
<i>State:</i>		
School Breakfast Supplement	3337	11,259.00
School Lunch Supplement	3338	11,532.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	22,791.00
<i>Local:</i>		
Interest on Investments	3431	65.84
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Student Lunches	3451	
Student Breakfasts	3452	
Adult Breakfasts/Lunches	3453	35,179.25
Student and Adult à la Carte Fees	3454	27,618.95
Student Snacks	3455	
Other Food Sales	3456	
Other Miscellaneous Local Sources	3495	40.85
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	62,904.89
Total Revenues	3000	1,642,128.82

DISTRICT SCHOOL BOARD OF DIXIE COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - SPECIAL REVENUE
 FUNDS - FOOD SERVICES (Continued)
 For the Fiscal Year Ended June 30, 2019

Exhibit K-2
 FDOE Page 5
 Fund 410

EXPENDITURES (Function 7600/9300)	Account Number	
Salaries	100	429,987.34
Employee Benefits	200	210,424.03
Purchased Services	300	10,690.30
Energy Services	400	
Materials and Supplies	500	648,216.98
Capital Outlay	600	14,080.16
Other	700	131,162.36
Other Capital Outlay (Function 9300)	600	135,682.46
Total Expenditures		1,580,243.63
Excess (Deficiency) of Revenues Over Expenditures		61,885.19
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
<i>Transfers Out: (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		61,885.19
Fund Balance, July 1, 2018	2800	246,109.41
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	68,078.90
Restricted Fund Balance	2720	239,915.70
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2019	2700	307,994.60

DISTRICT SCHOOL BOARD OF DIXIE COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - SPECIAL REVENUE
 FUNDS - OTHER FEDERAL PROGRAMS
 For the Fiscal Year Ended June 30, 2019

Exhibit K-3
 FDOE Page 6
 Fund 420

REVENUES	Account Number	
<i>Federal Direct:</i>		
Head Start	3130	
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	0.00
<i>Federal Through State and Local:</i>		
Career and Technical Education	3201	56,967.23
Medicaid	3202	
Individuals with Disabilities Education Act (IDEA)	3230	647,666.11
<i>Workforce Innovation and Opportunity Act:</i>		
Adult General Education	3221	
English Literacy and Civics Education	3222	
Adult Migrant Education	3223	
Other WIOA Programs	3224	
<i>ESSA - Elementary and Secondary Education Act:</i>		
Elementary and Secondary Education Act - Title I	3240	914,107.09
Teacher and Principal Training and Recruiting - Title II, Part A	3225	94,856.84
Math and Science Partnerships - Title II, Part B	3226	
Language Instruction - Title III	3241	
Twenty-First Century Schools - Title IV	3242	63,510.57
Federal Through Local	3280	7,636.58
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	100,404.00
Total Federal Through State and Local	3200	1,885,148.42
<i>State:</i>		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	0.00
<i>Local:</i>		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Sale of Junk	3493	
Other Miscellaneous Local Sources	3495	
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	0.00
Total Revenues	3000	1,885,148.42

DISTRICT SCHOOL BOARD OF MIKE COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - MISCELLANEOUS
 For the Fiscal Year Ended June 30, 2019

Account Number	REVENUES				Account Number	EXPENDITURES				Totals	
	100	200	300	600		100	200	300	600		
	Salaries	Employee Benefits	Purchased Services	Material and Supplies	Capital Outlay	Other	700	800	900	000	
<i>Federal Through State and Local:</i>											
Federal Through Local											
Total Federal Through State and Local											
Local:											
Revenue on Investments											
Gain on Sale of Investments											
Net Income (Decrease) in Fair Value of Investments											
Gifts, Grants and Donations											
Other Miscellaneous Local Sources											
Total Local											
Total Revenues											
<i>Current:</i>											
Instruction											
Student Support Services											
Instructional Media Services											
Instruction and Curriculum Development Services											
Instructional Staff Training Services											
Instruction-Related Technology											
Board											
General Administration											
School Administration											
Facilities Acquisition and Construction											
Fiscal Services											
Central Services											
Student Transportation Services											
Operation of Plant											
Maintenance of Plant											
Administrative Technology Services											
Community Services											
Capital Outlay											
Facilities Acquisition and Construction											
Other Capital Outlay											
Total Expenditures											
Excess (Deficiency) of Revenues over Expenditures											

A/R

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	SSB/CORB Bonds	Special Act Bonds	Section 1011.4 and 1011.5, F.S., Loans	Motor Vehicle Revenue Bonds	District Bonds	Open Debt Service	ARRA Economic Stimulus Debt Service	Totals
Issuance of Bonds	3710	218	270	230	240	250	298		0.00
Premium on Sale of Bonds	3721								0.00
Discount on Sale of Bonds (Function 9299)	881								0.00
Proceeds of Lease-Purchase Agreements	3755								0.00
Premium on Lease-Purchase Agreements	3753								0.00
Discount on Lease-Purchase Agreements (Function 9299)	893								0.00
Leases	3729								0.00
Proceeds of Forward Supply Contract	3758								0.00
Plus Value of Refunding Bonds	3715								0.00
Premium on Refunding Bonds	3724								0.00
Discount on Refunding Bonds (Function 9299)	897								0.00
Payments to Refunded Bonds Escrow Agent (Function 9299)	761								0.00
Refunding Lease-Purchase Agreements	3753								0.00
Premium on Refunding Lease-Purchase Agreements	3754								0.00
Discount on Refunding Lease-Purchase Agreements (Function 9299)	894								0.00
Payments to Refunded Lease-Purchase Escrow Agent (Function 9299)	762								0.00
Transfers In:									
From General Fund	3610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
From Capital Project Funds	3689								0.00
From Special Events Funds	3640								0.00
Interest	3659								0.00
From Permanent Funds	3650								0.00
From Internal Service Funds	3670								0.00
From Enterprise Funds	3699								0.00
Total Transfers In	3690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9709)									
To General Fund	910								0.00
To Capital Project Funds	950								0.00
To Special Revenue Funds	940								0.00
Interest	930								0.00
To Permanent Funds	946								0.00
To Internal Service Funds	970								0.00
To Enterprise Funds	990								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances		218	270	230	240	250	298		0.00
Fund Balances, July 1, 2018	2800	3,115.21							3,115.21
Adjustments to Fund Balances	2891								0.00
Ending Fund Balances									
Nonspendable Fund Balance	2710								0.00
Restricted Fund Balance	2720	2,241.99							2,241.99
Committed Fund Balance	2730								0.00
Assigned Fund Balance	2740								0.00
Unassigned Fund Balance	2750								0.00
Total Fund Balances, June 30, 2019	2760	2,241.99	0.00	0.00	0.00	0.00	0.00	0.00	2,241.99

Account Name	Capital Goods Fund (COB)	Social And Roads	Sections 101.14 and 101.15 F.S. Fees	Public Education Capital (PECO)	District Bond	Capital Outlay and Debt Service Program (COLES)	Normal Capital Improvement Section 101.17 (C.I.S.)	West Capital Improvement Fund	Other Capital Projects	ARSA Events Similar Capital Project	Total
REVENUES											
Municipal General Fund	2139										2139
Municipal General Fund - Other	2139										2139
Section 101.14 and 101.15 F.S. Fees			1,259,417								1,259,417
Public Education Capital (PECO)				56,700,000							56,700,000
Section 101.17 (C.I.S.)							2,000,000				2,000,000
Section 101.14 and 101.15 F.S. Fees											
Section 101.17 (C.I.S.)											
Section 101.14 and 101.15 F.S. Fees											
Section 101.17 (C.I.S.)											
Section 101.14 and 101.15 F.S. Fees											
Section 101.17 (C.I.S.)											
Section 101.14 and 101.15 F.S. Fees											
Section 101.17 (C.I.S.)											
Section 101.14 and 101.15 F.S. Fees											
Section 101.17 (C.I.S.)											
Section 101.14 and 101.15 F.S. Fees											
Section 101.17 (C.I.S.)											
Section 101.14 and 101.15 F.S. Fees											
Section 101.17 (C.I.S.)											
Section 101.14 and 101.15 F.S. Fees											
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Section 101.17 (C.I.S.)											
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Section 101.14 and 101.15 F.S. Fees											
Section 101.17 (C.I.S.)											
Section 101.14 and 101.15 F.S. Fees											
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Section 101.17 (C.I.S.)											
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Section 101.14 and 101.15 F.S. Fees											
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Section 101.14 and 101.15 F.S. Fees											
Section 101.17 (C.I.S.)											
Section 101.14 and 101.15 F.S. Fees											
Section 101.17 (C.I.S.)											
Section 101.14 and 101.15 F.S. Fees											
Section 101.17 (C.I.S.)											
Section 101.14 and 101.15 F.S. Fees											
Section 101.17 (C.I.S.)											
Section 101.14 and 101.15 F.S. Fees											
Section 101.17 (C.I.S.)											
Section 101.14 and 101.15 F.S. Fees											
Section 101.17 (C.I.S.)											
Section 101.14 and 101.15 F.S. Fees											
Section 101.17 (C.I.S.)											
Section 101.14 and 101.15 F.S. Fees											
Section 101.17 (C.I.S.)											
Section 101.14 and 101.15 F.S. Fees											
Section 101.17 (C.I.S.)											
Section 101.14 and 101.15 F.S. Fees											
Section 101.17 (C.I.S.)											
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Section 101.14 and 101.15 F.S. Fees											
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Section 101.14 and 101.15 F.S. Fees											
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Section 101.17 (C.I.S.)											
Section 101.14 and 101.15 F.S. Fees											
Section 101.17 (C.I.S.)											
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Section 101.17 (C.I.S.)											
Section 101.14 and 101.15 F.S. Fees											
Section 101.17 (C.I.S.)											
Section 101.14 and 101.15 F.S. Fees											
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Section 101.14 and 101.15 F.S. Fees											
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Section 101.14 and 101.15 F.S. Fees											
Section 101.17 (C.I.S.)											
Section 101.14 and 101.15 F.S. Fees											
Section 101.17 (C.I.S.)											
Section 101.14 and 101.15 F.S. Fees											
Section 101.17 (C.I.S.)											
Section 101.14 and 101.15 F.S. Fees											
Section 101.17 (C.I.S.)											
Section 101.14 and 101.15 F.S. Fees											

DISTRICT SCHOOL BOARD OF DIXIE COUNTY
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - ENTERPRISE FUNDS
For the Fiscal Year Ended June 30, 2019

	Account Number	Self-Financing - Consortium 911	Self-Financing - Consortium 912	Self-Financing - Consortium 913	Self-Financing - Consortium 914	ARRA - Consortium 915	Other Enterprise Programs 921	Other Enterprise Programs 922	Totals
INCOME OR LOSS									
OPERATING REVENUES									
Charges for Services	2481								0.00
Change in Sales	2482								0.00
Premium Revenue	2484								0.00
Other Operating Revenues	2489	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPERATING EXPENSES (Parenthetical 9900)									
Salaries	100								0.00
Employee Benefits	200								0.00
Purchased Services	300								0.00
Energy Services	400								0.00
Maintenance and Supplies	500								0.00
Capital Outlay	600								0.00
Other	700								0.00
Depreciation and Amortization Expense	780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Travel Operating Expense		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating Expense (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NON-OPERATING REVENUES (EXPENSES)									
Interest on Investments	2431								0.00
Gifts and Donations	2432								0.00
Net Gain (Loss) on Sale of Investments	2433								0.00
Gain (Loss) on Disposition of Real Estate	2440								0.00
Other Miscellaneous Legal Sources	2495								0.00
Loss Recoveries	2740								0.00
Gain on Disposition of Assets	2780								0.00
Net Gain (Loss) on Disposition of Assets	790								0.00
Miscellaneous (Parenthetical 9900)	790								0.00
Less on Disposition of Assets (Parenthetical 9900)	810	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Non-Operating 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 In, Transfers and		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CHANGES IN NET POSITION									
<i>Transfers In:</i>									
From General Fund	3010								0.00
From Debt Service Funds	3020								0.00
From Capital Project Funds	3030								0.00
From Special Revenue Funds	3040								0.00
Interfund	3050								0.00
From Permanent Funds	3060								0.00
From Internal Service Funds	3070								0.00
Total Transfers In	3090	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Transfers Out (Parenthetical 9700)</i>									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Project Funds	930								0.00
To Special Revenue Funds	940								0.00
To Interfund	950								0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
Total Transfers Out	9790	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, 2018	2880								0.00
Net Position - June 30, 2019	2880								0.00
Net Position - June 30, 2019	2780								0.00

DISTRICT SCHOOL BOARD OF DIXIE COUNTY
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - INTERNAL SERVICE FUNDS
For the Fiscal Year Ended June 30, 2019

Account Number	Self-insurance 711	Self-insurance 712	Self-insurance 713	Self-insurance 714	Self-insurance 715	Continuation of Funds 731	Other Internal Services 791	Totals
INCOME OR (LOSS)								
OPERATING REVENUES								
Charges for Services	2481							0.00
Charges for Sale	2482							0.00
Rentals	2483							0.00
Other Operating Revenues	2484							0.00
Total Operating Revenues	2489	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPERATING EXPENSES (Function 9900)								
Salaries	160							0.00
Employee Benefits	200							0.00
Purchased Services	390							0.00
Energy Services	490							0.00
Materials and Supplies	590							0.00
Capital Outlay	690							0.00
Other	700							0.00
Depreciation and Amortization Expense	780							0.00
Total Operating Expenses	2489	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NON-OPERATING REVENUES (EXPENSES)								
Interest on Investments	2491							0.00
Gain on Sale of Investments	2492							0.00
Net Income (Expense) in Fair Value of Investments	2493							0.00
Gifts, Grants and Donations	2494							0.00
Other Miscellaneous Local Sources	2495							0.00
Less Recoveries	2496							0.00
Gain on Disposition of Assets	2497							0.00
Interest (Function 9900)	2498							0.00
Nonrecourse (Function 9900)	2499							0.00
Loss on Disposition of Assets (Function 9900)	2500							0.00
Total Nonoperating Revenues (Expenses)	2499	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total (Less) Before Operating Transfers	2499	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CHANGES IN NET POSITION								
Transfers In:								
From General Fund	2510							0.00
From Debt Service Fund	2520							0.00
From Capital Projects Fund	2530							0.00
From Special Revenue Fund	2540							0.00
Interfund	2550							0.00
From Permanent Funds	2560							0.00
From Intergovernmental Funds	2570							0.00
Total Transfers In	2580	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 Fund	920							0.00
To Capital Projects Fund	930							0.00
To Special Revenue Fund	940							0.00
Interfund	950							0.00
To Permanent Funds	960							0.00
To Intergovernmental Funds	970							0.00
Total Transfers Out	970	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Position	2499	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, July 1, 2018	2894							0.00
Adjustments to Net Position	2895							0.00
Net Position, June 30, 2019	2780							0.00

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DISTRICT SCHOOL BOARD OF DIXIE COUNTY
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 SCHOOL INTERNAL FUNDS
 June 30, 2019

Exhibit K-10
 FDOE Page 15
 Fund 891

ASSETS	Account Number	Beginning Balance July 1, 2018	Additions	Deductions	Ending Balance June 30, 2019
Cash	1110	342,294.00	689,793.89	626,907.37	405,180.52
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		342,294.00	689,793.89	626,907.37	405,180.52
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	342,294.00	747,144.40	684,257.88	405,180.52
Due to Budgetary Funds	2161				0.00
Total Liabilities		342,294.00	747,144.40	684,257.88	405,180.52

DISTRICT SCHOOL BOARD OF DIXIE COUNTY
 SCHEDULE OF LONG-TERM LIABILITIES
 June 30, 2019

Exhibit K.11
 FDOE Page 16
 Fund 600

Account Number	Governmental Activities Total Balance (1) June 30, 2019	Balance Type Activities Total Balance (1) June 30, 2019	Total	Governmental Activities - Debt Principal Payments 2018-19	Governmental Activities - Principal Due Within One Year 2019-20	Governmental Activities - Debt Interest Payments 2018-19	Governmental Activities - Interest Due Within One Year 2019-20
Notes Payable			0.00				
2310			0.00				
Obligations Under Capital Leases			0.00				
2315			0.00				
Bonds Payable			\$9,000.00	79,000.00	29,000.00	5,530.00	4,330.00
2321	\$9,000.00						
SBE/COBI Bonds Payable			0.00				
2322			0.00				
District Bonds Payable			0.00				
2323			0.00				
Special Act Bonds Payable			0.00				
2324			0.00				
Motor Vehicle License Revenue Bonds Payable			0.00				
2326			0.00				
Sales-Sumner Bonds Payable			89,000.00	29,000.00	29,000.00	5,530.00	4,330.00
2330	89,000.00						
Total Bonds Payable	1,647,852.31		1,647,852.31				
2330	1,647,852.31						
Liability for Compensated Absences			0.00				
Lease-Purchase Agreements Payable			0.00				
2341			0.00				
Contingent & Participation (COPE) Payable			0.00				
2342			0.00				
Qualified Zone Academy Bonds (QZAB) Payable			0.00				
2343			0.00				
Qualified School Construction Bonds (QSCB) Payable			0.00				
2344			0.00				
Build America Bonds (BAB) Payable			0.00				
2349			0.00				
Other Lease-Purchase Agreements Payable			0.00				
2349			0.00				
Total Lease-Purchase Agreements Payable			0.00				
2350			0.00				
Estimated Liability for Long-Term Claims			0.00				
2350			0.00				
Net Other Postemployment Benefits Obligations			621,578.00				
2360	621,578.00						
Net Pension Liability			11,673,431.00				
2365	11,673,431.00						
Estimated PECO Advance Payable			0.00				
2370			0.00				
Other Long-Term Liabilities			0.00				
2380			0.00				
Derivative Instrument			0.00				
2390			0.00				
Total Long-Term Liabilities	14,031,814.31		14,031,814.31	29,000.00	29,000.00	5,530.00	4,330.00

(1) Report carrying amount of total liability due within one year and due after one year on June 30, 2019, including discounts and premiums.

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

Exhibit E-12
 FDCE Page 17

CATEGORICAL PROGRAMS (Revenue Number) (Footnote)	Grant Number	Unexpended June 30, 2018	Revised To FDCE	Revenues (1) 2018-19	Expenditures 2018-19	Flexibility (2) 2018-19	Unexpended June 30, 2019
Class Size Reduction Operating Funds (3355)	94740			2,384,243.00	2,384,243.00		0.00
Excellent Teaching Program (3365)	90570						0.00
Florida Digital Classrooms (FFEP Earnmark)	98250	444,270.83		577,676.00	436,762.88		535,133.95
Florida School Recognition Funds (3361)	92040			50,289.00	50,289.00		0.00
Instructional Materials (FFEP Earnmark) [3]	90880			175,761.00	175,761.00		0.00
Library Media (FFEP Earnmark) [3]	90881	3,943.21		9,974.00	11,277.62		2,698.99
Mental Health Assistance (FFEP Earnmark)	90280			148,647.00	130,569.48		18,077.52
Preschool Projects (3372)	97950						0.00
Research-Based Reading Instruction (FFEP Earnmark) [4]	90800	7,488.12		300,076.00	202,145.57		5,966.55
Safe Schools (FFEP Earnmark) [3]	90803			356,958.00	356,958.00		0.00
Student Transportation (FFEP Earnmark)	90830			564,897.00	564,897.00		0.00
Supplemental Academic Instruction (FFEP Earnmark) [4]	91280			487,178.00	487,178.00		0.00
Teachers Classroom Supply Assistance (FFEP Earnmark)	97580			43,742.00	43,742.00		0.00
Voluntary Prekindergarten - School Year Program (3371)	96440			209,465.53	209,465.53		0.00
Voluntary Prekindergarten - Summer Program (3371)	96441						0.00

[1] Include both state and local revenue sources.

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

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

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

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

DISTRICT SCHOOL BOARD OF DIXIE COUNTY
 SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
 For the Fiscal Year Ended June 30, 2019

Exhibit K-13
 FDOE Page 18

	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Total
UTILITIES AND ENERGY SERVICES EXPENDITURES:					
Public Utility Services Other than Energy - All Functions	388	52,346.58			52,346.58
Public Utility Services Other than Energy - Functions 7900 & 8100	380	47,516.58			47,516.58
Natural Gas - All Functions	411				0.00
Natural Gas - Functions 7900 & 8100	411				0.00
Bottled Gas - All Functions	421	8,840.71			8,840.71
Bottled Gas - Functions 7900 & 8100	421	8,840.71			8,840.71
Electricity - All Functions	430	742,216.89			742,216.89
Electricity - Functions 7900 & 8100	430	742,216.89			742,216.89
Heating Oil - All Functions	440				0.00
Heating Oil - Functions 7900 & 8100	440				0.00
Gasoline - All Functions	450	31,574.66			31,574.66
Gasoline - Functions 7900 & 8100	450	16,703.82			16,703.82
Diesel Fuel - All Functions	460	121,293.87			121,293.87
Diesel Fuel - Functions 7900 & 8100	460	650.01			650.01
Other Energy Services - All Functions	490				0.00
Other Energy Services - Functions 7900 & 8100	490				0.00
Subtotal - Functions 7900 & 8100		815,928.01	0.00	0.00	815,928.01
Total - All Functions		956,222.71	0.00	0.00	956,222.71
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION: (Function 7900 only)					
Compressed Natural Gas	412				0.00
Liquefied Petroleum Gas	422				0.00
Gasoline	450	9,849.36			9,849.36
Diesel Fuel	460	120,643.36			120,643.36
Oil and Grease	540	2,668.14			2,668.14
Total		133,161.36		0.00	133,161.36

	General Fund 100	Special Revenue Other Federal Programs 420	Capital Projects Funds 3XX	Total
Subobject				
EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS: Buses			174,430.00	174,430.00
651				

DISTRICT SCHOOL BOARD OF DIXIE COUNTY
 SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES

Exhibit K-13
 FDOE Page 19

For the Fiscal Year Ended June 30, 2019

TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES	Subobject	General Fund 100	Special Revenue Funds 4XX	Capital Projects Funds 3XX	Total
<i>Noncapitalized Expenditures:</i>					
Technology-Related Professional and Technical Services	319	93,641.00	11,250.00		104,891.00
Technology-Related Repairs and Maintenance	359	3,035.41			3,035.41
Technology-Related Rentals	369	56,435.96	65,170.39		121,606.35
Telephone and Other Data Communication Services	379				0.00
Other Technology-Related Purchased Services	399	53,232.47			53,232.47
Technology-Related Materials and Supplies	5X9		4,265.08		4,265.08
Technology-Related Library Books	619				0.00
Noncapitalized Computer Hardware	644	110,140.92	9,239.61		119,380.53
Technology-Related Noncapitalized Fixtures and Equipment	649				0.00
Noncapitalized Software	692	2,053.30			2,053.30
Miscellaneous Technology-Related	799				0.00
Total		318,539.06	89,925.08	0.00	408,462.14

TECHNOLOGY-RELATED EQUIPMENT, COMPUTER HARDWARE AND SOFTWARE*	Subobject	General Fund 100	Special Revenue Funds 4XX	Capital Projects Funds 3XX	Total
<i>Capitalized Expenditures:</i>					
Capitalized Computer Hardware and Technology-Related Infrastructure	643	35,207.65	7,609.19	5,832.89	48,649.73
Technology-Related Capitalized Fixtures and Equipment	648				0.00
Capitalized Software	691				0.00
Total		35,207.65	7,609.19	5,832.89	48,649.73

* Include (1) technology-related hardware: network equipment, servers, PCs, printers, and other peripherals and devices that exceed the district's capitalization threshold; and (2) technology software: purchased software used for educational or administrative purposes that exceed the district's capitalization threshold.

DISTRICT SCHOOL BOARD OF DIXIE COUNTY
 SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
 For the Fiscal Year Ended June 30, 2019

Exhibit K-13
 FDOE Page 20

	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Total
STIPENDS FOR INDIRECT COST RATE:					
<i>Professional and Technical Services:</i>					
Stipends Under Subagreements - First \$75,000	311	296,811.86	710.00	711,133.52	368,675.38
Stipends Under Subagreements - In Excess of \$75,000	312	391,866.08			391,866.08
<i>Other Personnel Services:</i>					
Stipends Under Subagreements - First \$24,000	391	333,361.65	4,843.01	1,299.00	339,503.66
Stipends Under Subagreements - In Excess of \$24,000	392	434,543.69			434,543.69

	Subobject	Special Revenue Food Services 410
FOOD SERVICE SUPPLIES SUBOBJECT		
Supplies	510	63,892.63
Food	570	465,042.83
Donated Foods	580	117,895.53

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Total
Teacher Salaries				
Basic Programs 101, 102 and 103 (Function 5100)	120	3,403,427.00	43,255.00	3,446,682.00
Basic Programs 101, 102 and 103 (Function 5100)	140			0.00
Basic Programs 101, 102 and 103 (Function 5100)	750	132,144.23	507.86	123,672.09
Total Basic Program Salaries		3,526,591.23	43,762.86	3,570,354.09
Other Programs 130 (ESOL) (Function 5100)				
Other Programs 130 (ESOL) (Function 5100)	140			0.00
Other Programs 130 (ESOL) (Function 5100)	750			0.00
Total Other Program Salaries				
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	1,238,075.00	5,461.00	1,293,541.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140			0.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750	44,447.03	61.14	44,506.19
Total ESE Program Salaries		1,272,522.03	5,522.14	1,278,047.19
Career Program Salaries				
Career Program 300 (Function 5300)	120	194,186.00		194,186.00
Career Program 300 (Function 5300)	140			0.00
Career Program 300 (Function 5300)	750	7,027.26		7,027.26
Total Career Program Salaries		201,213.26	0.00	201,213.26
TOTAL		5,000,374.54	49,290.00	5,049,664.54

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Total
Textbooks (used for classroom instruction)				
Textbooks (Function 5100)	520	190,540.39	442.95	190,983.34

DISTRICT SCHOOL BOARD OF DIXIE COUNTY
 SPECIFIC ACADEMIC CLASSROOM INSTRUCTION AND OTHER DATA COLLECTION
 For the Fiscal Year Ended June 30, 2019

Exhibit K-13
 FDDE FME.21

Account Number	Amount	Student Transportation	Research Based Reading Instruction	Instructional Materials	Instructional Materials	Totals
<i>I. Instruction:</i>						
Basis	5100					0.00
Exceptional	5200					0.00
Career Education	5300					0.00
Adult General	5400					0.00
Pre-Adaptation	5500					0.00
Other Instruction	5600					0.00
Subtotal - Flexible Spending Instructional Expenditures	5000	0.00	0.00	0.00	0.00	0.00
<i>II. School Safety:</i>						
Total Flexible Spending Expenditures		0.00	0.00	0.00	0.00	0.00

Account Number	Amount	Direct Payment (PEEP) (Subobject: 221)	Direct Payment (Non-PEEP) (Subobjects: 294 & 294)	Direct Payment (Non-PEEP) (Subobject: 221)	Amount Withheld for Administration	Payments and Services on Behalf of Charter Schools	Total Amount
DISTRIBUTIONS TO CHARTER SCHOOLS (Change school information is used in federal reporting)							
<i>Expenditures:</i>							
General Fund	100	883,320.00	13,037.64		34,126.00	21,115.38	753,796.02
Special Revenue Funds - Food Services	410						0.00
Special Revenue Funds - Other Federal Programs	420		29,349.98			17,450.32	46,800.30
Capital Projects Funds	3XX					62,725.00	62,725.00
Total Charter School Distributions		883,320.00	44,386.72	0.00	34,126.00	101,997.70	863,230.02

Account Number	Amount
LIFELONG LEARNING (If federal learning expenditures are used, in federal reporting)	
<i>Expenditures:</i>	
General Fund	5900
Special Revenue Funds - Other Federal Programs	5900
Total	5900

Account Number	Amount	Earnings 2018-19	Expenditures 2018-19	Unexpended June 30, 2019
MEDICAL EXPENDITURE REPORT (Medical expenditures are used in federal reporting)				
<i>Expenditures and Carryforward Amounts:</i>				
Expenditures Program or Activity		113,546.67	113,546.67	0.00
Exceptional Student Education			56,463.78	
School Nurses and Health Care Services			18,981.62	
Occupational Therapy, Physical Therapy and Other Therapy Services				
ESSE Professional and Technical Services				
Other Student Education			25,101.27	
Staff Training and Curriculum Development			13,000.00	
Medical Administration and Billing Services				
Student Services				
Compliance				
Other				
Total Expenditures		113,546.67	113,546.67	0.00

Account Number	Amount
General Fund Balance Sheet Information (This information is used in state reporting)	
<i>Balance Sheet Amount, June 30, 2019</i>	
Total Assets and Undeposited Outflows of Resources	3,829,572.76
Total Liabilities and Deferred Inflows of Resources	392,346.95

DISTRICT SCHOOL BOARD OF DIXIE COUNTY
 VOLUNTARY FUNDING PLAN (VFP) PROGRAM
 For the Fiscal Year Ending June 30, 2019

Account Number	100	500	500	400	500	600	700	800	900	Totals
	Salaries	Employee Benefits	Personal Services	Library Services	Books and Supplies	Capital Outlay	Other			
Current:										
6500	250,105.00	120,214.33	20,150.55							426,178.07
6100										0.00
6200										0.00
6300										0.00
6400										0.00
6500										0.00
7100										0.00
7200										0.00
7300										0.00
7400										0.00
7500										0.00
7600										0.00
7700										0.00
7800										0.00
7900										0.00
8100										0.00
8200										0.00
9100										0.00
7420										0.00
9200										0.00
716										0.00
726										0.00
Total Expenditures	250,105.00	120,214.33	20,150.55	0.00	0.00	0.00	0.00	35,703.39	0.00	426,178.07

[1] Include expenditures for the summer program (section 1003.61, F.S.) and the school-year program (section 1007.61, F.S.).

SCHEDULE 5
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2019

Federal Grantor/Pass-Through Grantor/ Program or Cluster	CFDA Number	Pass Through Number	Amount of Expenditures
Clustered			
Child Nutrition Cluster:			
United States Department of Agriculture:			
Florida Department of Agriculture and Consumer Services:			
School Breakfast Program	10.553	19002	412,052.72
National School Lunch Program	10.555	19001, 19003	1,118,136.10
Summer Food Service Program for Children	10.559	18008, 19006	26,244.11
Total Child Nutrition Cluster			1,556,432.93
Special Education Cluster:			
United States Department of Education:			
Special Education - Grants to States:			
Florida Department of Education	84.027	263	568,026.82
Marion County District School Board		None	3,028.06
Putnam County District School Board		None	2,629.13
Columbia County District School Board			7,636.58
Total Special Education - Grants to States	84.027		581,320.59
Special Education - Preschool Grants	84.173		79,639.29
Florida Department of Education		267	
Total Special Education Cluster			660,959.88
Not Clustered			
United States Department of Education:			
Florida Department of Education:			
Title I Grants to Local Educational Agencies	84.010	212	914,107.09
Career and Technical Education - Basic Grants to States	84.048	161	56,967.23
Rural Education	84.358	110	46,068.00
Supporting Effective Instruction State Grants	84.367	224	94,856.84
Student Support and Academic Enrichment Program	84.424	241	63,510.57
Hurricane Education Recovery	84.938A		54,336.00
Total United States Department of Education			1,229,845.73
Total Expenditures of Federal Awards			\$ 3,447,238.54

The notes below are an integral part of this schedule:

Basis of Presentation: The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the Federal award activity of the Dixie County District School Board under programs of the Federal government for the fiscal year ended June 30, 2019. 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 of the District, it is not intended to

Notes: (1) and does not present the financial position or changes in net position of the District.

Summary of Significant Accounting Policies: Expenditures are reported on the modified accrual basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

(2) **Indirect Cost Rate:** The District has not elected to use the 10 percent de minimis cost rate allowed under the Uniform Guidance.

(4) **Noncash Assistance-National School Lunch Program:** Includes \$121,901.53 of donated food used during the fiscal year. Donated foods are valued at fair value as determined at the time of donation.